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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010473512026**

\+ ITA 787/2026

PRINCIPAL COMMISSIONER OF INCOME TAX, FARIDABAD .....Appellant

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, JSC, Mr. Yojesh Pareek, JSC, Mr. Shamindra Kumar Dey, Advocates.

versus

SH. OM PARKASH (THROUGH LEGAL HEIR MR. RAJESH KUMAR) .....Respondent

Through: appearance not given.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% 12.10.2026

1. The tax effect in the present matter is less than Rs. 2 crores and therefore, this Court has not inclined to entertain this appeal.

2. In view of the above, the present appeal stands dismissed.

3. It is made clear that all contentions of the Revenue are left open and this Court has not expressed any opinion on the correctness or otherwise of the impugned order dated 16.03.2026.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

OCTOBER 12, 2026/*ng/sm*

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