



\$~103

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

+ ITA 123/2026 CM APPL. 9583/2026

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kumar and Mr. Rishabh Nangia, JSC

versus

KAMALKUNJ COMMERCIAL PVT. LTD.Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

11.02.2026

%

ITA 123/2026

1. On hearing learned counsel for the appellant, we are of the view that following substantial questions of law arise from the order of the Tribunal :

- I. Whether the Income Tax Appellant Tribunal was justified in holding the assessment to be time barred considering the limitation of six years from 13.03.2019 (for Assessment Year 2013-14) without taking into account forth proviso to Section 153A read with explanation 1 of the Income Tax Act, 1961?
- II. Whether in the facts and circumstances of the case, the extended period of limitation of ten years would not be available to the Assessing Officer as the addition proposed to be made exceeds Rs.50 lacs?



2. Admit.
3. Issue notice to respondent through all permissible modes, returnable on 28.04.2026.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 11, 2026/cd