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

+ ITA 151/2025

PR COMMISSIONER OF INCOME TAX

CENTRAL DELHI 18

.....Appellant

Through: Mr Indruj Singh Rai, SSC with Mr Sanjeev Menon, Mr Rahul Singh, Mr Gaurav Kumar and Ms Varsha Sharma, Advocates.

versus

CHOTTI LEASING FINANCE PVT LTD

.....Respondent

Through: Mr Somil Agarwal and Mr Dushyant Agrawal, Advocates.

AND

+ ITA 152/2025

PR. COMMISSIONER OF INCOME TAX

CENTRAL CIRCLE 18

.....Appellant

Through: Mr Indruj Singh Rai, SSC with Mr Sanjeev Menon, Mr Rahul Singh, Mr Gaurav Kumar and Ms Varsha Sharma, Advocates.

versus

CHOTTI LEASING FINANCE PVT LTD

.....Respondent

Through: Mr Somil Agarwal and Mr Dushyant Agrawal, Advocates.

AND

+ ITA 153/2025

PRINCIPAL COMMISSIONER OF INCOME

TAX, CENTRAL CIRCLE 18

.....Appellant

Through: Mr Indruj Singh Rai, SSC with Mr Sanjeev Menon, Mr Rahul Singh, Mr Gaurav Kumar and Ms Varsha Sharma, Advocates.

versus

CHOTTI LEASING FINANCE PVT LTD

.....Respondent

Through: Mr Somil Agarwal and Mr Dushyant Agrawal, Advocates.

**CORAM:**



**HON'BLE MR. JUSTICE VIBHU BAKHRU**  
**HON'BLE MR. JUSTICE TEJAS KARIA**

**ORDER**

% **15.05.2025**  
**CM No.29465/2025 in ITA 151/2025**  
**CM No.29466/2025 in ITA 152/2025**  
**CM No.29645/2025 in ITA 153/2025**

1. For the reasons stated in the applications, the delay in re-filing the appeals is condoned.
2. The applications are disposed of.

**ITA 151/2025**  
**ITA 152/2025**  
**ITA 153/2025**

3. The learned counsel appearing for the Revenue submits that the batch of matters [*ITA No.378/2022 captioned Pr. Commissioner of Income Tax (Central)-2 v. M/s Shushre Securities Pvt. Ltd.*] involving the similar issue is pending consideration before this Court and is now listed on 28.10.2025.
4. We, accordingly, admit these appeals on the following question of law, which is framed in the said appeals as well:

“A. Whether in law, the Tribunal was right in holding that reassessment proceedings under Section 147 of the Act cannot be initiated when proceedings under Section 143(3) of the Act have been declared annulled?”

5. Accordingly, list on 28.10.2025.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**MAY 15, 2025**  
**RK**

[Click here to check corrigendum, if any](#)