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

+ ITA 177/2026, CM APPL. 14587/2026

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

.....Appellant
Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kr., Mr. Rishabh Nangia,
JSCs.

versus

RICHFIELD GOODS PVT. LTD.Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
11.03.2026

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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 the respondent through all permissible modes, returnable on 28.04.2026 alongwith *ITA 123/2026*.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 11, 2026/ck