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

+ ITA 204/2026 CM APPL. 16590/2026

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

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar, Mr. Rishabh Nangia, JSCs and Mr. Nikhil Jain Adv.

versus

IMPRESS ESTATES PVT. LTD.

.....Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **18.03.2026**

1. The following substantial questions of law arise in the appeal:-

*(i) Whether in the facts of the case, one common approval for different Assessment Years granted by the Additional Commissioner of Income Tax was contrary to law?*

*(ii) In case the answer to the first question is in the affirmative, whether the lapse is procedural or substantial warranting annulment of the assessment proceedings?*

2. Admit.

3. Issue notice to the respondent returnable on 28.03.2026.

Notice be issued in two sets out of which one be given *dasti* to Mr. Puneet



Rai, learned Senior Standing Counsel for the appellant, for effecting *dasti* service.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MARCH 18, 2026/ *dd***