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

+ ITA 207/2026 CM APPL. 17058/2026

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1,
DELHIAppellant

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

versus

ADITYA SHARMARespondent

Through: *Nemo.*

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **19.03.2026**

1. The instant appeal has been preferred against the order dated 26.09.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench "F" (*hereinafter referred to as 'Tribunal'*) in ITA Nos.3622/Del/2019 and 5199/Del/2019.

2. The following substantial questions of law arise for consideration in the appeal:

(i) *Whether in the facts and circumstances of the case the approval granted by the Additional Commissioner of the Income Tax/ Competent Authority can be said to be 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?*

3. Admit.



4. Issue notice to the respondent, returnable on 28.03.2026 alongwith
ITA 181/2026 & ITA 215/2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 19, 2026/sr