



\$~65

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

+ ITA 215/2026 CM APPL. 17283/2026
PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)-1,
DELHIAppellant

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

versus

MOHD. SHAHNAWAZRespondent

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 28.10.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench "F" (*hereinafter referred to as 'Tribunal'*) in ITA Nos.1733/Del/2019 and 1882/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 207/2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 19, 2026/sr