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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 266/2025**  
**THE COMMISSIONER OF INCOME**  
**TAX - INTERNATIONAL TAXATION -1**

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.  
Anant Mann, JSC & Ms. Aditi  
Sabharwal, Advocate.

versus

**BECHTEL LIMITED**

.....Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

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

**ORDER**

% **04.08.2025**

**CM APPL. 47256/2025(condn of delay in filing) CM APPL.**  
**47257/2025(condn of delay in refiling)**

1. For the reasons stated in the applications, the delay of 330 days in re-filing and 30 days of delay in filing the captioned appeal are condoned.
2. The applications are disposed of.

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3. The Revenue has filed this appeal, with the following prayers:

*“i) Set-aside the order of ITAT dated 31.01.2024  
and restore the order of the Assessing officer  
ii) To decide the substantial question of law as  
formulated in para 2 herein in above.  
iii) To formulate and decide any other amended  
question of law that may arise out of the order of  
the Tribunal and”*

4. The submission of Mr Ruchir Bhatia, learned Senior Standing



Counsel for the Revenue/appellant is that even if the Assessing Officer (AO) has not agreed with the orders passed by the Dispute Resolution Panel (DRP) appropriate should have been for the Income Tax Appellate Tribunal (ITAT) to remand the matter back to the AO for him to pass afresh order in deference to the orders passed by the DRP.

5. He has relied upon the decision passed on 19.09.2024 by the ITAT in *Honda R& D (India) Private Limited v. DCIT Circle 11(1)* : ITA No.376/Del/2015 in respect of the AY 2010-11 in support of his submissions.

6. In view of the submissions made by Mr Bhatia, issue notice to the respondent through all permissible modes, returnable on 02.12.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**AUGUST 04, 2025**

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