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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 28/2024 & CM APPL. 1572/2024 (104 Days Delay)

PRINCIPAL COMMISSIONER OF INCOME TAX-7 DELHI

..... Appellant

Through: Mr. Sunil Agarwal, Sr. SC with  
Mr. Shivansh B. Pandya, Jr. SC  
along with Mr. Utkarsh Tiwari,  
Adv.

versus

RELIGARE ENTERPRISES LTD.

..... Respondent

Through: Mr. Rohit Jain and Mr. Aniket  
D. Agrawal, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

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

**KAURAV**

**ORDER**

% **10.01.2024**

**CM APPL. 1573/2024 (Exemption)**

Allowed, subject to all just exceptions.

The application stands disposed of.

**CM APPL. 1572/2024 (104 Days Delay)**

Bearing in mind the disclosures made, the delay of 104 days in filing the appeal is condoned.

Application shall stand disposed of.

**ITA 28/2024**

1. Having heard learned counsel for parties and on perusal of the order passed by the Income Tax Appellate Tribunal ["ITAT"], we find that the appeal has been allowed and the matter remitted with the following observations:-



“5. We have heard both the parties and perused the records. We find that the assessee is now raising ground challenging the disallowance which has been made by the assessee itself. Assessee has made suo moto disallowance of Rs.17,21,80,860/- under section 14A of the Income-tax Act, 1961 (for short 'the Act'). Now, the assessee submits that this was wrongly done. This aspect was not before the authorities below. Assessee has made various submissions with regard to the aforesaid additional/modified grounds which need adjudication with reference to the assessee's records. Hence, in the interest of justice, we remit the issue raised to the file of AO. AO is directed to consider the grounds and various propositions given by the Id. Counsel of the assessee as per law. Needless to add, assessee should be given an opportunity of being heard.”

2. Bearing in mind the aforesaid, we find that no substantial question of law arises in the instant appeal.
3. Consequently, we see no reason to interfere with the impugned order of the ITAT. The appeal fails and shall stand dismissed on the aforesaid terms.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**JANUARY 10, 2024/ Neha/p**