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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 325/2025**
ESCORTS KUBOTA LIMITED

.....Appellant

Through: Mr Simran Mehta, Advocate.

versus

ADDL. CIT SPECIAL RANGE 3

.....Respondent

Through: Mr Puneet Rai, Sr Standing Counsel,
Mr Ashvini Kumar, Mr Rishabh
Nangia and Mr Girban Naushad,
Standing Counsels.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **21.08.2025**

CM APPL. 51465/2025(Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

ITA 325/2025 & CM APPL. 51464/2025(Stay)

3. This appeal under Section 260A of the Income Tax Act, 1961 (the Act) has been filed by the Assessee challenging the impugned order dated 19.03.2025 passed by the Income Tax Appellate Tribunal (the Tribunal) in ITA No.7394/Del/2019 pertaining to Assessment Year 2016-17 whereby the matter has been remanded by the Tribunal to the Assessing Officer (AO).
4. The submission of Mr Simran Mehta, learned counsel for the Assessee is that there was no reason for the Tribunal to remand the matter to the AO as the Tribunal itself being the forum, which can dwell into the facts of the case and law should have decided the appeal on the basis of the



records available, as per law. He also states that the Assessee does not intend to file additional documents and as such the matter be remanded back to the Tribunal for consideration of the appeal.

5. Issue notice. Mr Puneet Rai, learned Sr Standing Counsel for the Revenue accepts notice and seeks two days' time to take instructions.

6. At his request, renotify on 25.08.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 21, 2025

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