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

+ ITA 48/2025

PR. COMMISSIONER OF INCOME TAX-1, DELHIAppellant
Through: Mr. Mr. Sanjay Kumar, Ms. Monica Benjamin and Ms. Easha Kadian, Advocates.

versus

ARDEE INFRASTRUCTURE PVT LTDRespondent
Through: None.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER
03.03.2025

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CM APPL. 12463/2025 (for condonation of delay in filing the appeal)

1. Cause shown is sufficient. Accordingly, the application is allowed. Delay of 13 days in filing the appeal is condoned.
2. The application stands disposed of.

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3. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 assailing the order dated 06.09.2025 passed by the Income Tax Appellate Tribunal (ITAT) in respect of the respondent/Assessee for the Assessment Year (AY) 2017-18.
4. After hearing Mr. Kumar, learned counsel representing the appellant, we admit the appeal limited to the following questions of law which reads as under:-

“A. Whether on the facts and circumstances of the case and in law,



the Ld. ITAT was correct in confirming the finding of CIT(A) in deleting the addition of Rs.7,00,27,585/- without appreciating the facts that during the assessment proceedings, the assessee has failed to discharge the onus under Section 68 of the Act by non-furnishing of PAN of 14 parties to whom sales of flats have been made?

B. Whether on the facts and circumstances of the case and in law, the ITAT had not appreciating the facts that the assessee has failed to provide justification as to why some of the properties were sold below DLC rate and others above DLC rate?

C. Whether the provision of section 43CA of the Act has been correctly interpreted and applied by the lower authorities to the facts of the present case?

5. Issue notice to the respondent by all permissible modes, returnable on 27.05.2025.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

MARCH 3, 2025

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