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

+ ITA 72/2024 and CM APPLs. 5295/2024 & 5296/2024

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1,  
DELHI

..... Appellant

Through: Mr. Puneet Rai, Mr. Ashvini  
Kumar, Mr. Rishabh Nangia,  
Mr. Nikhil Jain, Advs.

versus

SMT. SANGEETA SAWHNEY

..... Respondent

Through: None.

55

+ ITA 73/2024 and CM APPLs. 5298/2024 & 5299/2024

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1,  
DELHI

..... Appellant

Through: Mr. Puneet Rai, Mr. Ashvini  
Kumar, Mr. Rishabh Nangia,  
Mr. Nikhil Jain, Advs.

versus

SMT. SANGEETA SAWHNEY

..... Respondent

Through: None.

56

+ ITA 74/2024 and CM APPLs. 5303/2024 & 5304/2024

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1,  
DELHI

..... Appellant

Through: Mr. Puneet Rai, Mr. Ashvini  
Kumar, Mr. Rishabh Nangia,  
Mr. Nikhil Jain, Advs.

versus

SMT. SANGEETA SAWHNEY

..... Respondent

Through: None.

57

+ ITA 75/2024 and CM APPLs. 5310/2024 & 5311/2024

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1,  
DELHI

..... Appellant

Through: Mr. Puneet Rai, Mr. Ashvini



Kumar, Mr. Rishabh Nangia,  
Mr. Nikhil Jain, Advs.

versus

SMT. SANGEETA SAWHNEY ..... Respondent  
Through: None.

58

+

ITA 76/2024 and CM APPLs. 5317/2024 & 5318/2024  
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1,  
DELHI ..... Appellant  
Through: Mr. Puneet Rai, Mr. Ashvini  
Kumar, Mr. Rishabh Nangia,  
Mr. Nikhil Jain, Advs.

versus

SMT. SANGEETA SAWHNEY ..... Respondent  
Through: None.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE PURUSHAINDR KUMAR**  
**KAURAV**

**ORDER**  
**30.01.2024**

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**CM APPL. 5294/2024 (Exemption) in ITA 72/2024;**  
**CM APPL. 5297/2024 (Exemption) in ITA 73/2024;**  
**CM APPL. 5302/2024 (Exemption) in ITA 74/2024;**  
**CM APPL. 5309/2024 (Exemption) in ITA 75/2024;**  
**CM APPL. 5316/2024 (Exemption) in ITA 76/2024;**

Allowed, subject to all just exceptions.

Application is disposed of.

**CM APPL. 5295/2024 in ITA 72/2024;**  
**CM APPL. 5298/2024 in ITA 73/2024;**  
**CM APPL. 5303/2024 in ITA 74/2024;**  
**CM APPL. 5310/2024 in ITA 75/2024;**  
**CM APPL. 5317/2024 in ITA 76/2024;**

Bearing in mind the disclosures made, the delay of 27 days in



filing the appeals is condoned.

The applications shall stand disposed of.

**CM APPL5296/2024 in ITA 72/2024;**  
**CM APPL 5299/2024 in ITA 73/2024;**  
**CM APPL 5304/2024 in ITA 74/2024;**  
**CM APPL 5311/2024 in ITA 75/2024;**  
**CM APPL 5318/2024 in ITA 76/2024**

Bearing in mind the disclosures made, the delay in re-filing the appeals is condoned.

The applications shall stand disposed of.

**ITA 72/2024, ITA 73/2024, ITA 74/2024, ITA 75/2024 & ITA 76/2024**

1. These appeals have been preferred against the order of the Income Tax Appellate Tribunal [“ITAT”] dated 18 May 2023 for Assessment Year [“AY”] 2011-12 [ITA 72/2024], AY 2008-09 [ITA 73/2023], AY 2010-11 [ITA 74/2024], AY 2009-10 [ITA 75/2024], and AY 2007-08 [ITA 76/2024]
2. Issue notice. Although the respondent is stated to have been placed on advance notice, none has appeared on their behalf when the matter was called. Consequently, let learned counsel for the appellant take steps for service upon the said respondent through all permissible modes including via approved courier service.
3. Prima facie, we find ourselves unable to sustain the conclusions recorded by the ITAT and which takes the position that in light of the provisions contained in the Double Taxation Avoidance Agreements [“DTAA”], information prior to 01 April 2011 could neither have been sought nor acted upon.
4. We accordingly admit the instant appeals on the following questions of law:-



- I. Whether on facts and circumstances of the case, the ITAT is correct in quashing the assessment order as barred by limitation without going into merits of the case, thereby deleting the penalty imposed vide penalty order passed under Section 271(1)(c) of the Act?
- II. Whether on facts and circumstances of the case, the ITAT is correct in not allowing extension of the time-barring date, when a valid reference was sent by competent authority to Swiss authorities as per the provisions of the Act and DTAA between India and Switzerland, thereby deleting the penalty imposed as assessment order being held as time barred?
5. List again on 27.03.2024.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**  
**JANUARY 30, 2024/neha**