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

CNR No. DLHC010290442026

+ ITA 515/2026 & CM APPL. 42477/2026

CNR No. DLHC010296282026

+ ITA 524/2026 & CM APPL. 43265/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -3

.....Appellant

Through: Mr.Gaurav Gupta, SSC with
Mr.Shivendra Singh and Mr.Yojit
Pareek, JSCs.

versus

FOCUS INDUSTRIAL RESOURCES LTD. Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

18.08.2026

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1. The present appeal is directed against the order of the Income Tax Appellate Tribunal, Bench 'F', New Delhi (hereinafter referred to as the 'Tribunal') dated 11.06.2025, whereby the Tribunal has rejected the appeal filed by the Department, as the substantial additions made in the hands of Mr. Pradeep Kumar Jindal were, in a way, upheld by the Tribunal, and such assessee's appeal was partly allowed.

2. Indisputably, the addition in the hands of respondent-assessee were made on a protective basis and substantive additions were made in the hands of Mr. Pradeep Kumar Jindal and such additions, on principles, have been affirmed, subject of course to some reduction in the quantum. There is no



dispute so far as burden of liability or assessability of the subject income is concerned.

3. We are, therefore, of the view that since the Tribunal being the final fact finding authority, has found the additions to be attributable to the assessee namely, Mr. Pradeep Kumar Jindal, the Department's instant appeal, in which additions protectively made in the hands of the respondent is under question, cannot survive or sustain.

4. The appeal is, therefore, dismissed along with the pending applications.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 18, 2026
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