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

\# **CNR No. DLHC010391792026**

\+ ITA 674/2026, CM APPL. 56465/2026, CM APPL. 56466/2026

\# **CNR No. DLHC010391802026**

\+ ITA 675/2026, CM APPL. 56467/2026, CM APPL. 56468/2026

\# **CNR No. DLHC010391842026**

\+ ITA 676/2026, CM APPL. 56472/2026, CM APPL. 56473/2026

PR. COMMISSIONER OF INCOME TAX (CENTRAL-1) DELHI .....Appellant

Through: Mr. Puneet Rai, SSC with Mr.Ashvini Kumar, Mr.Rishabh Nangia, JSCs and Mr.Nikhil Jain and Ms. Naincy Jain, Advs.

versus

VE COMMERCIAL VEHICLES LIMITED .....Respondent

Through: Mr.Neeraj Jain and Mr.Aniket D. Agarwal, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **21.08.2026**

CM APPL. 56466/2026 in ITA 674/2026 *(delay of 45 days in filing the appeal)*
CM APPL. 56468/2026 in ITA 675/2026 *(delay of 45 days in filing the appeal)*
CM APPL. 56473/2026 in ITA 676/2026 *(delay of 45 days in filing the appeal)*

1. These are the applications seeking condonation of delay of 45 days in filing the appeals.

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2. For the reasons stated in the applications, the delay of 45 days is condoned.

3. Applications stand disposed of.

ITA 674/2026
ITA 675/2026
AND
ITA 676/2026

4. Mr. Puneet Rai, learned Senior Standing Counsel for the Department, assailing the order of the Income Tax Appellate Tribunal, Delhi Bench "I", Delhi (*hereinafter referred to as the "Tribunal"*) dated 23.01.2026 passed in the appeals under consideration, submitted that the Tribunal has completely misread the record and erred in appreciation of facts inasmuch in paras 3 to 8 of the impugned order, it proceeded as if the assessee had appeared before the Dispute Resolution Panel (*hereinafter referred to as "DRP*"), whereas the respondent-assessee had taken the route of Appellate Authority i.e., Commissioner of Income Tax (Appeals) (*hereinafter referred to as "CIT(A)"*).

5. He submitted that immediately on receipt of the draft assessment order dated 14.12.2017, the respondent-assessee had intimated the Assessing Officer through a letter, that it would be taking the appellate route rather than going before the DRP.

6. He submitted that since the Tribunal has allowed the assessee's appeal relying upon the judgment rendered in the case of ***CIT v. Roca Bathroom Products P Ltd.*** reported in (2022) 140 taxmann.com 304 (Mad.) and the law on the subject which involve cases arising out of the DRP route, the respondent's appeal could not have been allowed.

7. Learned counsel for the respondent, on the other hand, though accepted

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the fact that the respondent-assessee had taken the appellate route and had not gone before the DRP, but submitted that in any event, whatever might have been the route or course adopted by the assessee, it would have no bearing on the issue of limitation, since the law enjoined upon the Assessing Officer to pass the order within 30 days from the end of the month in which the Assessing Officer received the acceptance of the draft assessment order.

8. He argued that principles of limitation or the law laid down in the ***Roca Bathroom*** (supra) is equally applicable on the cases in which the assessee had taken the appellate route.

9. Having heard the learned counsel for the parties, we are of the view that the Tribunal has completely proceeded on wrong factual premise. Undeniably, the assessee had not taken proceedings before the DRP, whereas the entire order of the Tribunal proceeds on the factual foundation that the assessee had taken the DRP route. A perusal of paras 3 to 8 and concluding para of the order/discussion shows that it is based on the basis that the assessee had taken the DRP route. The findings of the Tribunal are, therefore, clearly perverse.

10. We could have admitted the appeal, which would have unnecessarily kept the appeal pending for years and then, the matter would have to be remanded. Rather than doing this, we hereby set aside the order of the Tribunal and remand the matter back to the Tribunal, so as to decide it afresh.

11. While doing so, we make it clear that we have not pronounced upon any of the parties' contentions regarding the assessment being barred by limitation, therefore, both the parties' shall be free to make their submissions on the issue of limitation or other issues in accordance with law. The Tribunal shall decide all the issues in accordance with law.

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12. The appeals stand disposed of along with pending applications.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 21, 2026
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