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

% *Date of Decision: 18.09.2025*

(1)

\+ **ITA 411/2025 & CM APPL. 57762/2025**

UNION OF INDIA, THROUGH (MINISTRY OF YOUTH AFFAIRS AND SPORTS GOVT. OF INDIA) .....Appellant

versus

ADDITIONAL DIRECTOR OF INCOME TAX- EXEMPTION RANGE-II, NEW DELHI .....Respondent

(2)

\+ **ITA 412/2025 & CM APPL. 57764/2025**

UNION OF INDIA, THROUGH DEPARTMENT OF SPORTS, MINISTRY OF YOUTH AFFAIRS AND SPORTS .....Appellant

versus

DY. DIRECTOR OF INCOME TAX (EXEMPTION) INV. CIRCLE-II, NEW DELHI .....Respondent

Present: Mr Neeraj Chaudhary, Mr Himanshu, Advocates for appellant/UOI
Mr Shlok Chandra, SSC, Ms Naincy Jain, Ms Madhavi Shukla, JSCs and Mr Anshuman Jindal, Advocate for the Revenue.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (*ORAL*)

1. On the last date of hearing, that is, 12.09.2025, we passed the following order:-

> *"3. The challenge in these appeals is primarily to the*

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common order dated 09.04.2025 passed by the learned

Income Tax Appellate Tribunal (ITAT) in ITA No.1677/Del/2019 and ITA No.1678/Del/2019 which relates to the Assessment Year (AY) 2010-11 and 2008-09. The Tribunal has rejected the appeals only on the ground that the appellant herein has no locus to initiate the proceedings being not an aggrieved party.
4. Mr Shlok Chandra, learned SSC, who appears for the Revenue seeks time to take instructions in this regard.
5. At his request, renotify on 18.09.2025."

2. The aforesaid order was passed on the basis of the submissions made by the learned counsel appearing on behalf of the Union of India / appellant herein that the Tribunal has rejected the appeals No.1677/Del/2019 and ITA No.1678/Del/2019 which relates to the Assessment Years (AY) 2010-11 and 2008-09 on the ground that the appellant has no *locus standi*.

3. The justification given by the appellant to file the aforesaid appeals before the Tribunal challenging various orders passed under Section 143(3) of the Income Tax Act, 1961 for the AY 2008-09 and 2010-11 is that the Organising Committee, Commonwealth Games – 2010, Delhi has been disbanded with the permission of Government of India. Pursuant thereto the appellant / Union of India has stepped into the shoes of the Organising Committee and in that sense the appellant is the aggrieved party to file the aforesaid appeals before the Tribunal.

4. Mr Shlok Chandra, learned SSC, who took time to take instructions, states that the matter may be remanded to the Tribunal to decide the appeals filed by the appellant herein on merits.

5. In view of above, we remand both the appeals No.1677/Del/2019 and

ITA No.1678/Del/2019 relating to AY 2010-11 and AY2008-09 respectively filed by the appellant herein with a direction that the Tribunal shall decide the same on merits in accordance with law.

Both the appeals stand disposed of in above manner. The pending applications also stand disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 18, 2025
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