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

\+ ITA 572/2025

UTSTARCOM INC.

.....Appellant

Through: Mr. Manuj Sabharwal, Mr. Drona Negi and Mr. Devvrat Tiwaqri, Advs.

versus

ASSISTANT DIRECTOR OF INCOME TAX INTL. TAX CIRCLE 3(1), NEW DELHI

.....Respondent

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar, Mr. Gibran, JSCs, and Mr. Rishabh Nangia, Adv.

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

O R D E R

% 03.12.2025

1. This appeal under Section 260A of the Income Tax Act, 1961 (the Act) lays a challenge to order dated 19.03.2025 passed by the Income Tax Appellate Tribunal, whereby the Tribunal has dismissed the appeal filed by the Assessee/appellant.

2. The challenge by the Assessee/appellant was primarily to an order passed by the CIT Appeals XXV, New Delhi in case No. 91/2010-11 dated 30.09.2013, in proceedings under Section 143(3) read with Section 144C(3) of the Act.

3. The submissions of Mr. Manuj Sabharwal, learned counsel for the appellant primarily is that the order of the Tribunal is a cryptic non speaking and it does not even record and adjudicate the contentions of the appellant as

submitted by way of written submissions dated 08.10.2024. He states that though he has other submissions to make on the merit of the challenge made before the ITAT, he shall be satisfied if the matter is remanded back to the ITAT for a fresh consideration of the appeal being ITA No. 188/Del/2014 relatable to the Assessment Year 2006-07.

4. Learned counsel appearing for the respondent/Revenue states that he has instructions to state that the Revenue has no objection if the matter is remanded back to the Tribunal for fresh consideration.

5. Noting the above submissions, the order 19.03.2025 is set aside. The appeal being ITA No. 188/Del/2014 relating to the Assessment Year 2006-07 is revived on the Board of the ITAT for a fresh consideration/decision.

6. The appeal is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 03, 2025
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