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

\+ ITA 326/2025

PRINCIPAL COMMISSIONER OF INCOME TAX - 4 DELHI

.....Appellant

Through: Mr. Abhishek Maratha, Sr. Standing Counsel, Mr. Apoorv Agarwal, Mr. Parth Samwal, Jr. SCs, Ms Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit Advs.

Versus

MITSUBISHI CORPORATION (INDIA) PVT LTD

.....Respondent

Through: Mr. Mayank Nagi, Mrs. Husnal Syali Nagi and Mr. Tarun Singh, Advocates.

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

O R D E R

% 22.08.2025

1. This appeal lays a challenge to the order dated 14.07.2022 passed in ITA No. 4479/DEL/2019, which is an appeal filed by the Assessee/respondent, wherein the Income Tax Appellate Tribunal has on the issue relatable to Section 80G of the Income Tax Act, 1961 has remanded the matter back to the Assessing Officer by stating in paragraph 12 of the impugned order as under :

> *"12. We are of the considered opinion that the documentary evidences submitted by the assessee before the CIT(A) go to the root of*

the matter the same ought to have been admitted by the CIT(A}. In the interest of justice ·we set aside this issue to the files of the AO. The assessee is directed to furnish the necessary documentary evidences before the AO and the AO is directed to examine/ verify the same and decide the issue as per the provisions of the law."

2. We have been informed by the counsel for the parties that pursuant to the remand, the Assessing Officer has decided the issue in favour of the respondent and no appeal has been filed by the Revenue/Appellant before the CIT appeals.

3. If that be so, nothing survives in the present appeal. Same is closed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 22, 2025

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