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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 876/2026 CM APPL. 4294/2026 CM APPL. 4295/2026**
KAMA REAL ESTATE HOLDINGS LLP

.....Petitioner

Through: Mr. Satyen Sethi and Mr. Arta Trana
Panda, Advs.

versus

PR COMMISSIONER OF INCOME TAX DELHI 20 & ORS.

.....Respondents

Through: Mr. Abhishek Maratha, Sr. Standing
Counsel, Mr. Apoorv Agarwal, Ms
Nupur Sharma, Jr. SCs, Mr. Gaurav
Singh, Mr. Bhanukaran Singh Jodha,
Ms Muskaan Goel, Mr. Himanshu
Gaur, Mr. Gaurav Kumar Arya and
Mr. Pushpag Shah Johrari, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
21.01.2026

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1. The petitioner has approached this court with a grievance, which on the face of it, looks to be minor but has turned out to be a major grievance in the case of the petitioner inasmuch as its appeal, which was filed on 21.01.2020 is still pending consideration of the Commissioner of Income Tax (Appeals) despite the fact that hearing has taken place on nine occasions.
2. Learned counsel for the petitioner submitted that in light of the Circular F. No. 279/Misc./M-102/2021-ITJ issued by the Central Board of



Direct Taxes(CBDT) dated 07.03.2024, any appeal which involves tax effect of more than Rs.1 Crore, should be decided within three months. He contended that this fact has been brought to the notice of the Appellate Authority by way of an application for early hearing dated 20.11.2025, but no date of hearing has been fixed so far.

3. In normal circumstances, we would not have directed the Appellate Authority to decide the appeal expeditiously, as we are not aware of the pendency and other priorities of the said Appellate Authority.

4. But considering that a substantial demand is due against the petitioner and that it has been heard on 9 occasions, we dispose of the present writ petition by directing the Appellate Authority namely National Faceless Appeal Centre (NFAC), Delhi (Respondent no.3) to consider petitioner's application for early hearing dated 20.11.2025 in light of the CBDT circular referred herein above and decide the appeal as early as possible preferably within a period of three months from today.

5. It shall be required of Mr. Abhishek Maratha, learned Senior Standing Counsel to forward the copy of this order to all concerned.

6. Writ petition and all pending applications are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 21, 2026/dd