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

\+ ITA 61/2026 CM APPL. 6069/2026

ELCO GLOBAL VENTURES LLP

.....Appellant

Through: Mr. Nikhil Goyal, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Shlok Chandra, Sr. Std. Counsel with Ms. Naincy Jain, Ms. Madhavi Shukla, Jr. SCs and Mr. Udit Dad, Advocate.

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

O R D E R

% **29.01.2026**

CM APPL. 6068/2026 (Exemption from filing typed copies)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

ITA 61/2026 CM APPL. 6069/2026 (stay)

3. Instant appeal under Section 260A of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) has been preferred against the order dated 30.12.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench "B", New Delhi (*hereinafter referred to as 'the Tribunal'*), whereby the appeal filed by the respondent-Department against the order of the National Faceless Appeal Center, Delhi has been allowed while observing

thus :

> *"7. We find that the revenue had challenged the order of the Learned CITA by stating that he had admitted additional evidences filed by the assessee before the Learned CITA and that no remand report was sought from the Learned AO. We find at the outset that no fresh details or additional evidences were filed before the Learned CITA. All the details were already filed by the assessee through the ITBA portal during the course of assessment proceedings itself which were not looked into by the Learned AO while framing the assessment. Since, the Learned AO had not made verification of the aforesaid details with evidences, we deem it fit and appropriate, in the interest of justice and fair play, to restore this appeal to the file of the Learned AO for denovo adjudication in accordance with law in the light of aforesaid evidences filed by the assessee. Accordingly the appeal of the revenue is allowed for statistical purposes."*

4. Learned counsel for the appellant argued that the order under challenge before the Tribunal was an order passed by the Commissioner Income Tax (Appeals) *[hereinafter referred to as 'CIT(A)']* dated 30.11.2023 which was against the assessment order dated 08.12.2019. He added that the CIT(A) had taken into consideration the evidence, which were already available on ITBA Portal and hence, there was no requirements of summoning any remand record or comments from the Assessing Officer (AO). He argued that the Tribunal has remanded the matter back to the AO without recording any finding of perversity.

5. Having heard learned counsel for the appellant and after considering the record, we are of the view that no substantial question of law has arisen so as to warrant interference by us within the scope of Section 260A of the Act of 1961.

6. The arguments of the learned counsel for the appellant that this court should see or decide the perversity of the order in the Tribunal inasmuch as the Tribunal has not recorded any finding or perversity in the order of the CIT(A), is misconceived.

7. Contention of learned counsel for the appellant that there was no need of summoning remand report may be correct but if the operative part of the judgment of the Tribunal is taken into account, it is clear that the Tribunal has not set aside the order of the CIT (Appeals). The Tribunal has remanded the matter because the Assessing Officer had not made any verification of the details & evidence. Hence, the reasons for remanding the matter given by the Tribunal is not the one which has been argued by learned counsel. Though the department counsel's such contention has been noted in para no.7 but that is not the reason given by the High Court.

8. We do not find any error or infirmity, warranting our interference in the appellant jurisdiction. The appeal, therefore, fails.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 29, 2026/dd