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

\+ ITA 126/2026

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI

.....Appellant

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

versus

SMT. SNEH LATA SAWHNEY L/H OF LATE SH. BHUSHAN LAL SAWHNEY .....Respondent

Through: Mr. Somil Agarwal & Mr. Dushyant Agarwal, Advocates.

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

O R D E R

% **12.02.2026**

CM APPL. 9819/2026 (*Exemption*)

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

CM APPL. 9820/2026 (*Delay*)

3. Mr. Puneet Rai, learned Senior Standing Counsel for the appellant submitted that delay of 1540 days in filing the appeal is bonafide inasmuch as the appellant was pursuing its miscellaneous application in M.A. No.177/DEL/2022, which was filed before the Income Tax Appellant Tribunal (*hereinafter referred to as 'Tribunal'*) and the same came to be decided on 11.06.2025; whereafter, a writ petition W.P.(C) 1170/2026 was filed, which was disposed of by this Court on 28.01.2026, and if reckoned

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from such date, there is no delay as such.

4. Having apprised above facts, Mr. Puneet Rai, learned Senior Standing Counsel for appellant submitted that the delay in question is bonafide and hence, the same be condoned.

5. Mr. Somil Agarwal, learned counsel for the respondent, on the other hand, opposed the present application by contending that there is huge delay of 1540 days in filing the appeal and simply because the Revenue has chosen to take wrong remedies, the delay cannot be condoned.

6. Having heard learned the counsel for the parties and considering that the appellant was pursuing his remedies before the Tribunal and thereafter before this Court, may be under misconception, we feel that Section 14 of the Limitation Act will come to appellant's rescue and therefore, we are of the view that it cannot be said that the delay was not bonafide. The delay of 1540 days in filing the present appeal is therefore condoned.

7. Application stands allowed accordingly.

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8. Mr. Puneet Rai, learned Senior Standing Counsel for the appellant at the outset submitted that the issue involved in the present appeal has been decided by this Court vide a detailed judgment dated 13.05.2025 in ITA No. 216/2023 and so far as merit of the case is concerned, he does not have anything to say except that the Department is likely to challenge the above referred judgment dated 13.05.2025 by way of an SLP to be filed before Hon'ble the Supreme Court.

9. This appeal is, therefore, dismissed following the judgment dated 13.05.2025 passed by this Court in respondent's own case in ITA No. 216/2023.

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10. The appeal, therefore, fails.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 12, 2026/*nk*

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