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

\+ W.P.(C) 2109/2026

\+ W.P.(C) 2110/2026

AON CONSULTING PRIVATE LIMITED .....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat Tiwari, Mr. Drona Negi and Mr. Rahul Latwal, Advs.

versus

NATIONAL FACELESS APPEAL CENTRE& ORS......Respondents

Through: Mr. Vipul Agrawal, SSC, Ms. Sakshi Saimwal, Mr. Akshat Singh, JSCs and Mr. Gaoraang Ranjan, Ms. Harshita Kotru and Mr. Sachin Singh, Advs.

19 to 21

\+ W.P.(C) 2111/2026 & CM APPL. 10271/2026

\+ W.P.(C) 2112/2026 & CM APPL. 10272/2026

\+ W.P.(C) 2113/2026 & CM APPL. 10273/2026

AON CONSULTING PRIVATE LIMITED .....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat Tiwari, Mr. Drona Negi and Mr. Rahul Latwal, Advs.

versus

COMMISSIONER OF INCOME-TAX (APPEALS) & ORS.

.....Respondents

Through: Mr. Vipul Agrawal, SSC, Ms. Sakshi Saimwal, Mr. Akshat Singh, JSCs and Mr. Gaoraang Ranjan, Ms. Harshita Kotru and Mr. Sachin Singh, Advs.

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

ORDER

% **13.02.2026**

1. Learned counsel for the petitioner argued that the appeals are pending before the Commissioner of Income Tax (Appeals) (*hereinafter referred to as 'CIT(A)'*) for more than five years and then he be directed to decide them expeditiously. The relevant details *vis a vis* the writ petition number is given in the table below:-

Item No.	WPC No.	AY	Date of Filing Appeal before CIT(A)	Pendency of MAP Proceedings with US Competent Authorities	Revised Grounds of Appeal/ Intimation of MAP	Acceptance of Revised Grounds by CIT(A)
17	2109/2026	2016-17	24.03.2020	2023-2025	10.06.2025	-
18	2110/2026	2017-18	31.05.2021	2023-2025	10.06.2025	-
19	2111/2026	2015-16	26.03.2019	2023-2025	10.06.2025	28.01.2026
20	2112/2026	2014-15	29.01.2018	2018-2025	10.06.2025	28.01.2026
21	2113/2026	2011-12	22.05.2015	2015-2023	05.12.2023	NA

2. He contended that inspite of the fact that the appeals are pending and the petitioner has been called by the CIT(A) on multiple occasions, the

appeals have not been heard/decided by the CIT(A). He submitted that the because of the long pendency of the said appeals, the petitioner's rights have been adversely affected.

3. Mr. Vipul Agrawal, learned Senior Standing Counsel for the respondents on the other hand submitted that the contentions as raised by the petitioner are not correct on facts inasmuch as it was essentially because of the fact that the proceedings under the Mutual Agreement Procedure (*hereinafter referred to as 'MAP'*) under the US-India Treaty were pending and the same came to be decided only on 05.12.2023 and it was for this reason, the Appellate Authority could/did not proceed (because of the pendency of those proceedings).

4. Apart from that, he argued that CIT(A) is having large pendency, due to which, the decision of the appeals takes time. It was also contended by Mr. Agrawal that the petitioner had filed revised ground(s) of appeal on 10.06.2025 and therefore, he cannot blame the Appellant Authority for late disposal of the appeals.

5. Mr. Manuj Sabharwal, learned counsel for the petitioner in his rejoinder submitted that there is no embargo on the Appellate Authority proceeding with the matter, in case the MAP proceedings are pending. He argued that the Appellate Authority could well decide the appeals and the effect of the order passed by the MAP could have been given later on.

6. Be that as it may, though the pendency of appeals *qua* Assessment Years (AY) 2011-12, AY 2014-15 and AY 2015-16 is more than seven years but we cannot decide and interfere with the calendar of the Appellate Authority, more particularly when the MAP proceedings were pending.

7. Unless we are aware of the pendency of the Appellate Authority *vis a*

vis the number of Appellate Authorities, we cannot pass any sweeping direction.

8. Without interfering in the matter, we grant a liberty to the petitioner to move application for expeditious disposal of the appeals before the CIT(A) or before the Higher Authority of the Income Tax Department, which shall take into account the corresponding urgency of the matter(s) and take up the appeals for hearing in accordance with law and the priority which can be assigned to these appeals.

9. The writ petitions are disposed of.

10. Pending applications, if any, stand disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 13, 2026/*cd*