



\$~30

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 272/2026, CM APPL. 20659/2026
COMMISSIONER OF INCOME TAX, INTERNATIONAL
TAXATION-1, DELHIAppellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kr.
& Mr. Rishabh Nangia, JSCs.

versus

EICR (CYPRUS) LTD.Respondent

Through: Mr. Vaibhav Kulkarni, Mr. Himanshu
Aggarwal, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **01.04.2026**

CM APPL. 20660/2026 (delay in re-filing)

1. Present application has been filed by the applicant-appellant seeking condonation of delay of 43 days in re-filing the appeal.
2. For the reasons stated in the application, the same is allowed. Delay of 43 days in re-filing the appeal is condoned.
3. Application stands disposed of.

ITA 272/2026

4. Mr. Puneet Rai, learned senior standing counsel for the appellant fairly submitted that the facts and even the persons involved in the present appeal are identical to those in ITA 556/2024 (*The Commissioner of Income Tax-International Taxation-3 v. Rolland Enterprises Ltd.*), decided by the co-ordinate Bench on 02.12.2024.



5. Having so submitted, learned senior standing counsel pointed out that there is sort of concession recorded by the Court in para no. 7 of the order dated 02.12.2024, according to which an impression can be drawn for a subsequent year that the respondent-assessee is an eligible assessee under Section 144C of the Income Tax Act, 1961 (*hereinafter referred as 'the Act of 1961'*). He submitted that the issue as to whether the respondent-assessee is an eligible assessee or not may be left open to be examined by the Assessing Officer (AO) in future years, if the occasion so arises.

6. Mr. Vaibhav Kulkarni, learned counsel for the respondent, on the other hand, submitted that the respondent-assessee is incorporated in Cyprus i.e., outside India, and that is the only relevant consideration for deciding the status as an eligible assessee for the purpose of Section 144C(1) of the Act of 1961.

7. While dismissing the present appeal in light of the order dated 02.12.2024 in the case of ***Rolland Enterprises Ltd. (supra)***, we make it clear that in case the AO can justifiably demonstrate that the assessee is not eligible, he will be free to take such view in accordance with law.

8. Pending application also stands disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 1, 2026/ck