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

\+ ITA 291/2026 & CM APPL. 22095/2026

COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION-1, DELHI .....Appellant

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

versus

M/S EICR (CYPRUS) LTD. .....Respondent

Through: Mr. Vaibhav Kulkarni, Mr. Himanshu Aggarwal & Mr. Yash Nagar, Advocates.

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

O R D E R

% **07.04.2026**

CM APPL. 22096/2026 (delay in re-filing)

1. Present application has been filed by the applicant-appellant seeking condonation of delay of 54 days in re-filing the appeal.

2. For the reasons stated in the application, the same is allowed. Delay of 54 days in re-filing the appeal is condoned.

3. Application stands disposed of.

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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. He, however, added a caveat that a Special Leave Petition against the ***Roland Enterprises***

Ltd.(Supra) is pending before Hon'ble the Supreme Court being SLP (Civil) Diary no. 68355/2025.

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 7, 2026/*nk*