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

\+ W.P.(C) 5871/2026 & CM APPL. 28845/2026

RAMAKANT (HUF) .....Petitioner

Through: Mr. R.K.Gupta and Ms. Rachna Agrawal, Advs.

versus

ASST. COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Sunil Agarwal, SSC, Ms. Monica Benjamin, Mr. Gibran Naushad, JSCs, Mr. Rohit Chakraborty and Ms. Nancy Jain, Advs.

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

<u>O R D E R</u>

% **29.04.2026**

1. The present writ petition is directed against order dated 27.01.2026 passed by the Income Tax Appellate Tribunal (ITAT), Delhi Bench ‘A’, New Delhi (*hereinafter referred to as ‘the Tribunal’*).

2. Learned counsel for the petitioner argued that the Tribunal has wrongly remanded the matter back to the Assessing Officer (AO) observing that the CIT(A) had not called for a remand earlier.

3. Having heard learned counsel for the petitioner, we are of the view that the petition is misconceived:

(i) Firstly, because the statute provides a remedy of appeal under Section 260(A) of the Income Tax Act, 1961 against an order of the ITAT.

(ii) Secondly, because para no.2 of the order of the Tribunal clearly records that the assessee, who himself was present, had expressed no objection, if the matter was to be remanded to the AO.

(iii) Thirdly, because if the assessee contends that his 'no objection' has been wrongly recorded, the proper course for the assessee was to file a miscellaneous application or review before the Tribunal. This Court, in any even cannot examine the correctness of the assertion made by learned counsel for the petitioner that 'no objection' was not given by the petitioner.

(vi) Fourthly, the matter has been remanded to the AO with a direction to pass fresh order, after providing adequate opportunity of hearing to the assessee, which does not call for any interference by this court in exercise of its jurisdiction under Article 226 of the Constitution of India or under Section 260A of the Act of 1961.

4. For the reasons aforesaid, the petition fails and is accordingly dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 29, 2026/*cd*