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

\+ ITA 383/2026, CM APPL. 31448/2026 & CM APPL. 31449/2026

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20

.....Appellant

Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, Mr. Viplav Acharya, JSCs.

versus

JAINMATI JAIN .....Respondent

Through: None.

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

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

% **11.05.2026**

1. By way of present appeal, the Principal Commissioner of Income Tax has challenged the order dated 26.11.2025 passed by Income Tax Appellate Tribunal, Delhi Bench-C, New Delhi, *(hereinafter referred to as 'Tribunal'),* whereby the appeal filed by the respondent-assessee was allowed in terms of the judgment of this Court in ITA 95/2021 titled **Principal Commissioner of Income Tax v. Vipin Jain.**

2. Learned counsel for the appellant submitted that against the aforesaid judgment in the case of **Vipin Jain** ***(supra),*** the department has preferred a Special Leave Petition before Hon'ble the Supreme Court, and the same alongwith other matters is pending.

3. He prayed that the present appeal be admitted, awaiting the judgment of Hon'ble the Supreme Court.

4. Having heard learned counsel for the appellant and considering that the Tribunal has decided the appeal in question in light of the judgment of this Court, we are of the view that the present appeal is not required to be kept pending, as no question of law remains to be framed/determined by this Court.

5. The question which was involved in the present appeal has already been decided by this Court. The same is binding upon us.

6. The appeal is, therefore, dismissed in light of judgment passed by this Court in ITA 95/2021 decided on 12.03.2024 in the case of **Vipin Jain *(supra)***.

7. The appeal is dismissed accordingly.

DINESH MEHTA, J.

VINOD KUMAR, J.

MAY 11, 2026/*nk*