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

\+ ITA 456/2026 CM CM APPL. 37073/2026 CM APPL. 37074/2026 CM APPL. 37075/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -3

.....Appellant

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

versus

MANOJ KUMAR SINGH

.....Respondent

Through: Mr. Aseem Chawla, Sr. Adv. and Mr. Ajay Vohra, Sr. Adv. with Ms. Daizy Chawla and Mr. Vijay K. Singh, Advs.

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

O R D E R

% **29.05.2026**

1. Instant appeal is directed against the order 07.05.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench "E", New Delhi (*hereinafter referred to as 'the Tribunal'*), whereby the appeal filed by the department for Assessment Year 2011-12 against the order dated 13.08.2024 passed by the Commissioner Of Income Tax (Appeals)-30 has been rejected.

2. A perusal of the impugned order 07.05.2025 shows that the Tribunal has relied upon the judgment of this Court in the case of **Pr. Commissioner**

of Income Tax-Central-1 v. Ojjus Medicare Pvt. Ltd. reported in 2024 SSC OnLine Delhi 2439.

3. Having heard learned counsel for the parties and considering that in the impugned order 07.05.2025, the tribunal has given a table (Annexure-"I") and held that the Assessment Year 2011-12 falls beyond ten years, as held in the case of **Ojjus Medicare** (supra).

4. The appeal is, therefore, rejected.

5. All the pending applications are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 29, 2026/*dd*