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

\+ ITA 539/2023

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Siddhartha Sinha, SSC with Ms. Easha Gurung, JSC.

versus

JOHN WILEY AND SONS INC. .....Respondent

Through: Mr. Vishal Kalra & Mr. Snigdha Gautam, Advs.

(12)

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COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Siddhartha Sinha, SSC with Ms. Easha Gurung, JSC.

versus

JOHN WILEY AND SONS, INC. .....Respondent

Through: Mr. Vishal Kalra & Mr. Snigdha Gautam, Advs.

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

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

% **19.01.2026**

1. Mr. Vishal Kalra, learned counsel appearing on behalf of the respondent submitted that the issue involved stands answered by judgment of this Court in the case of **Principal Commissioner of Income-tax v. Vedanta Ltd.** reported in [2025] 170 taxmann.com 833 (Delhi).

2. Mr. Siddhartha Sinha, learned Senior Standing Counsel for appellant-Department is not in a position to dispute the aforesaid position of facts and

law.

3. In the case of **Vedanta Ltd.** ***(supra),*** the following question of law was framed:

> *"Whether the inadvertent mistake committed by the TPO as well as Assessing Officer ["AO"] in not mentioning the name of the entity correctly is a curable mistake under the Income Tax Act, 1961 ["Act"] specifically rectifiable in light of decision rendered by the Supreme Court in case of Sky Light Hospitality LLP v. ACIT [(2018) 13 SCC 147]?"*

4. The aforesaid question has been decided by the Division Bench by holding thus:

> *"17. In our consider opinion, the power conferred by Section 154 would stand restricted to an inadvertent or unintentional error. The appellant has woefully failed to establish that the order of assessment as originally framed was intended to be in respect of the affairs of Vedanta, the respondent herein, or made cognizant of the factum of merger. Mr. Rai has also failed to draw our attention to any recital intent of the AO to frame an assessment in the name of the resultant entity and the order drawn in the name of Cairn being an accidental or inadvertent error.*
>
> *18. We also bear in mind the indubitable fact that the AO proceeded to draw the order of assessment using the expression "formerly known as". The appellant thus failed to acknowledge the merger even at this stage. The usage of the expression "formerly known as" is indicative of them presuming that the amalgamation was akin to a change to the façade of a legal entity as opposed to a fundamental alteration and the merger giving rise to a new being. It was these facts which had weighed upon us when we had amended the question of law on which the appeal was admitted. We thus find no merit in the argument of Mr. Rai that the challenge would be liable to be answered in light of Sky Light. Bearing in mind the fundamental error which beset the order of the TPO, the said decision would clearly not salvage the inherent and patent error which beset the order passed by the TPO. Absent any intent to assess the resultant entity, the order*

could neither have been rectified nor would it be saved by Section 292 B of the Act.

19. We thus answer the question as posited in the negative and against the Commissioner. The appeal fails and shall consequently stand dismissed."

5. In view of the aforesaid, both the appeals, alongwith pending applications stand disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 19, 2026/*sr*