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

\# **CNR No. DLHC010476372026**

\+ ITA 790/2026

SANJEEV SAPRA .....Appellant

Through: Mr. Gagan Kumar, Advocate

versus

INCOME TAX OFFICER, WARD-71(3), NEW DELHI.

.....Respondent

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, JSC and Mr. Pratyaksh Gupta, JSC

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MR. JUSTICE AMIT SHARMA

O R D E R

% 01.10.2026

CM APPL. 68464/2026 (Exemption)

Allowed, subject to all just exceptions.

CM APPL. 68463/2026

1. This Application has been filed on behalf of the Appellant seeking condonation of delay of 24 days in filing the present Appeal.

2. For the reasons stated in the Application, the same is allowed. The delay of 24 days in filing the Appeal stands condoned.

3. The Application is disposed of.

CM APPL. 68466/2026

4. This Application has been filed on behalf of the Appellant seeking condonation of delay of 7 days in re-filing the present Appeal.

5. For the reasons stated in the Application, the same is allowed. The delay of 7 days in re-filing the Appeal stands condoned.

6. The Application is disposed of.

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ITA 790/2026 & CM APPL. 68465/2026

7. The challenge in the present appeal is to the Order dated 24.04.2026 passed by the Income Tax Appellate Tribunal (ITAT) by which the application filed by the Respondent/Revenue has been allowed and the ITAT has passed the following Order:-

> *"5. It is made clear that the assessee's bank account has been duly held as a part of well orchestrated accommodation entry as per the learned Assessing Officer's detailed discussion. Be that as it may, the learned Assessing Officer's action assessing the said commission @ 1% in the assessee's hands also appears to be a bit too high. It is thus deemed appropriate that a lump sum addition @ 0.25% only in these peculiar facts in the assessee's hands would be just and proper with a rider that the same shall not be treated as a precedent. Order accordingly. The Revenue's instant main appeal ITA No.509/Del/2025 is partly succeeds."*

8. In the opinion of this Court, the order is completely unreasoned. Apart from the fact that the merits have not been considered, even the reason as to why lump sum 0.25% commission has been added, has also not been expounded in the order. Resultantly, the Order dated 24.04.2026 passed by the ITAT is set aside. The matter is remanded back to the ITAT for fresh consideration. It is made clear that contentions of both sides are kept open.

9. The appeal is disposed of along with pending application(s), if any.

SUBRAMONIUM PRASAD, J

AMIT SHARMA, J

OCTOBER 01, 2026
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