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

\+ ITA 215/2024

PRINCIPAL COMMISSIONER OF INCOME TAX - 4 DELHI
.....Appellant
Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, JSC.

versus

HUMBOLDT WEDAG INDIA PVT LTD .....Respondent
Through: Mr. Arijit Chakarvarty, Adv.

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

ORDER

% 11.02.2026

1. Mr. Arijit Chakarvarty, learned counsel for the respondent at the outset submitted that the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*) had taken the same view for the assessment year 2016-17 and the Income Tax Department did not prefer any appeal against such order and the same has attained finality and on the basis of principle of consistency, this appeal be rejected.

2. Mr. Apoorv Agarwal, learned Junior Standing Counsel for the Department on instruction accepted the fact that no appeal has been filed against the above order dated 13.08.2021 referred by Mr. Chakarvarty that was passed for the previous assessment year 2016-17 in the assessee's appeal.

3. Since, the Department has accepted the factual and legal position for assessment year 2016-17, we are of the firm view that since qua the basic

issue of facts and law, the Department has accepted the position regardless the quantum of the tax involved (which was more than the limits prescribed in the circular issued by the CBDT), it should be taken that the Department has accepted the legal position.

4. The appellant-department cannot take two stands for different years on the same set of facts at least qua the same assessee.

5. The appeal is, therefore, rejected.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 11, 2026/*ss*