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

Date of decision: 9th February, 2026.

\+ ITA 259/2025

COMMISSIONER OF INCOME TAX (TDS)-1, NEW DELHI .....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashwini Kumar, JSC.

versus

M/S MAHAGUN (INDIA) PVT. LTD. .....Respondent

Through: Mr. Somil Agarwal and Mr. Dushyant Agarwal, Advs.

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\+ ITA 418/2025 & CM APPL. 58098/2025

PR. COMMISSIONER OF INCOME TAX -TDS-1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC.

versus

MAHAGUN (INDIA) PVT. LTD. .....Respondent

Through: Mr. Somil Agarwal and Mr. Dushyant Agarwal, Advs.

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\+ ITA 420/2025 & CM APPL. 58171/2025

PR. COMMISSIONER OF INCOME TAX -TDS-1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC.

versus

MAHAGUN REAL ESTATE PRIVATE LIMITED .....Respondent

Through: Mr. Somil Agarwal and Mr. Dushyant Agarwal, Advs.

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

JUDGMENT

DINESH MEHTA, J. (***Oral***)

1. The present appeals i.e. ITA 259/2025 and ITA 418/2025, ITA 420/2025 challenge the orders dated 15.12.2023 and 04.09.2024 respectively passed by the Income Tax Appellate Tribunal Delhi Bench 'E' Delhi *(hereinafter referred to as "the Tribunal")*, whereby the appeals of the respondent-assessee has been allowed in light of the judgment rendered by this Court in the case of ***Rajesh Projects (India) (p.) Limited v. Commissioner of Income-tax*** reported in ***(TDS)-II [2017] 78 taxmann.com 263 (Delhi).***

2. Learned counsel for the appellant could not point out any substantial difference between the facts in the present case and the facts which were involved in the case of ***Rajesh Projects (supra).*** In the case of ***Rajesh Projects (supra)*** this Court held that TDS is required to be deducted from the payment of annual lease rent paid to Greater Noida Development Authority. The same was however, held to be prospective from the date of judgment.

3. The aforesaid judgment has also been affirmed by Hon'ble the Supreme Court vide its judgment dated 02.07.2018 rendered in the case of ***New Okhla Industrial Development Authority v. Commissioner of Income-tax*** reported in ***[2018] 95 taxmann.com 80 (SC)***.

4. In view of the above legal position, all the three appeals are hereby rejected.

5. The issue which is involved in the present case remains undecided by this judgment, and the same shall remain open for subsequent relief.

6. All appeals stand disposed of with all pending applications.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

FEBRUARY 9, 2026/MR