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

\+ ITA 35/2026 CM APPL. 4210/2026 CM APPL. 4211/2026

PR. COMMISSIONER OF INCOME TAX -4

.....Appellant

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

versus

MANAS INFRATECH PVT LTD

.....Respondent

Through: None.

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

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

% **21.01.2026**

1. By way of instant appeal under Section 260A of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), the appellant-Income Tax Department has challenged the order of the Income Tax Appellate Tribunal(ITAT) dated 29.01.2025.

2. Mr. Gaurav Gupta, learned Senior Standing Counsel for the appellant tried to assail the findings recorded by the Tribunal in relation to a sum of Rs.8,39,30,000/-, which has been added in respondent's hands, in relation to an amount, which was paid to one Mr. Surya.

3. It is to be noted that the order under challenge was passed pursuant to an appeal filed by the Assessing Officer(AO) against the order of

Commissioner of Income Tax (Appeals) passed on 07.05.2015. On perusal of the facts and record. The CIT(A) had set aside the addition made by the AO observing that thus :-

"5.8 Taking in totality of all the facts and evidences on record viz:

(a) no evidence has been brought on record so as to hold that payment of Rs. 19.50 crore which is paid to the 4 entities have any direct or indirect link or connection with the appellant or IREO group,

(b) no evidence is there to show that "Mr. Surya" has paid back the money to appellant's group entities,

(c) nothing has been brought on record by the AO so as to hold that "Mr. Surya" was not having the tenancy right over the subject land with him and

(d) in the assessment order passed under section 153A/143(3) dated 29.12.2011 in the case of "Mr. Surya", the Revenue has accepted that "Mr. Surya" has received a sum of Rs.28,11,38,000 from the IREO/group and same has been reflected by "Mr. Surya" as its income."

4. Said findings have been affirmed by the ITAT.

5. Having heard learned counsel for the appellant, we are of the considered opinion that the issue involved in the instant case is one of finding of fact and no question of law arises. The finding in relation to disallowance of Rs.8,39,30,000/- cannot be said to be perverse in any manner. The appeal, therefore, fails.

6. Pending applications are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 21, 2026/dd