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

\+ ITA 40/2026

BSC CANDC JOINT VENTURE .....Appellant

Through: Mr. Rohit Jain, Mr. Deepesh Jain & Mr. Ram Krishna Rao, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr. Anurag Ojha, SSC with Mr. V.K. Saksena, JSC & Ms. Hemlata Rawat, JSC.

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

ORDER

% **22.01.2026**

1. The Court was not *prima-facie* inclined to entertain the matter, however after arguing for some time and consulting, Mr. Rohit Jain, learned counsel for the appellant stands advised to apply under Section 119 of the Income Tax Act, 1961 *(hereinafter referred to as "the Act of 1961")* before the CBDT to seek relaxation.

2. The facts as pleaded in the case are that due to inadvertence, the appellant did not claim deduction under Section 80-IA(4) of the Act of 1961, while filing the original return. The same was however claimed before the Commissioner Income Tax appeal during appellate proceedings.

3. Learned counsel submitted that so far as the appellant's entitlement for claiming exemption and its eligibility is concerned, the same is not in dispute, which is evident from the facts that in subsequent years the

appellant has got the the benefit of deduction under Section from 80-IA(4).

4. Without recording any finding, the appellant is permitted to apply before the CBDT, for the desired relief along with a certified copy of the order instant within a period of two months from today.

5. In case any such application/request is filed, the CBDT shall consider the same in accordance with law.

6. The appeal is accordingly disposed of.

7. Needless to observe that we have not made any observation about the entitlement of the appellant or otherwise in relation to its entitlement of exemption.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 22, 2026/*sr*