



2026:DHC:989-DB



\$~225 to 235

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

% *Date of decision: 4th February, 2026*

- + ITA 95/2026 & CM APPL. 7703/2026
- + ITA 97/2026 & CM APPL. 7707/2026
- + ITA 98/2026 & CM APPL. 7708/2026
- + ITA 99/2026 & CM APPL. 7712/2026
- + ITA 101/2026 & CM APPL. 7720/2026
- + ITA 102/2026 & CM APPL. 7721/2026
- + ITA 104/2026 & CM APPL. 7728/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, Mr. Pratyash Gupta &
Mr. Pranjal Singh, Adv.

versus

INDRANI SATHE

.....Respondent

Through: Mr. Prakash Chand Yadav, Mr. Manj
Bala Yadav & Mr. Manish Yadav,
Adv.

- + ITA 96/2026 & CM APPL. 7706/2026
- + ITA 100/2026 & CM APPL. 7714/2026
- + ITA 103/2026 & CM APPL. 7722/2026
- + ITA 105/2026 & CM APPL. 7737/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, Mr. Pratyash Gupta &
Mr. Pranjal Singh, Adv.

versus

SUBHASH SATHE

.....Respondent

Through: Mr. Prakash Chand Yadav, Mr. Manj
Bala Yadav & Mr. Manish Yadav,
Adv.



2026:DHC:989-DB



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

J U D G M E N T

DINESH MEHTA, J.(Oral)

1. Present appeal has been directed against the common judgment in the order dated 29.05.2025 passed by the learned Income Tax Appellate Tribunal, Bench "G" New Delhi (*hereinafter referred to as "the Tribunal"*), whereby the Tribunal has rejected appeals filed by the Department for the Assessment Year (AY) 2006-07 to 2011-12, while relying upon judgment of this Court rendered in the case of **Principal Commissioner of Income Tax, Central-1, Delhi v. Smt. Sneh Lata Sawhney and Ors.** reported in **2025:DHC:3617-DB**.
2. Before Mr. Ruchir Bhatia, learned Senior Standing Counsel for the appellant could advance his submissions, learned counsel for the respondent invited Court's attention that even if the best argument of the appellant is to be taken into account, the appellant's appeals are anyway liable to be rejected, in view of the recent judgment of this Court rendered on 22.01.2026, in the case of **Principal Commissioner of Income Tax, Central-1, Delhi v. Sanjay Jain** reported in **2026:DHC:585-DB**.
3. He submitted that the only difference in the case of **Sanjay Jain** (*supra*) is that the treaty in question was between India and Hong Kong, whereas in the instant case the treaty is between India and Switzerland. He prayed that all these appeals be dismissed.
4. Having heard learned counsel for the parties, we are of the considered opinion that these appeals are liable to be dismissed in light of the judgment



2026:DHC:989-DB



of this Court in the case of **Sneh Lata Sawhney** (*supra*) which has further been followed and elaborated by this Court in the case of **Sanjay Jain** (*supra*).

5. All the appeals so also the pending applications are dismissed.

(DINESH MEHTA)
JUDGE

(VINOD KUMAR)
JUDGE

FEBRUARY 4, 2026/sr