$~80

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

\+ ITA 173/2026 CM APPL. 14235/2026

PRINCIPAL COMMISSIONER OF INCOME TAX-10

.....Appellant

Through: Mr. Siddhartha Sinha, SSC and Ms Easha Gurung, JSC.

versus

AMIT SANKHWAL

.....Respondent

Through: None.

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

O R D E R

% **10.03.2026**

CM APPL. 14236/2026 (Delay of 585 days in filing appeal)
CM APPL. 14237/2026 (for Exemption)
CM APPL. 14238/2026 (for Exemption)
CM APPL. 14239/2026 (Delay of 47 days in re-filing appeal)

1. These interlocutory applications have been filed seeking exemption from filing certified copies; condonation of delay of 47 days in re-filing and delay of 585 days in filing the appeal.

2. Normally, we could have granted indulgence and at least issued notices but before issuing notice on the application seeking condition of 585 days delay in the appeal, we have cursorily looked at the impugned order dated 29.12.2023 passed by Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*).

3. On perusal of the record, we find that the instant appeal lays challenge to an order dated 29.12.2023, whereby the appeal filed by the Department had been rejected while relying upon the judgment of this Court in the case of ***CIT v. Kabul Chawla reported in (2015) 61 Taxmann.com 412 (Delhi)***.

4. While doing so, the Tribunal has observed that the Commissioner Income Tax (Appeals)-the First Appellate Authority had found that there is no incriminating material. The Tribunal has also sifted through the record and given the same findings that there is no incriminating material.

5. Learned counsel for the appellant has not been able to point out any substantial error or infirmity pointing towards perversity in such findings. The present case revolves around finding of fact and appreciation of evidence, and the same does not give rise to any question of law, much less a substantial question of law.

6. Since the appeal has no merit, the appeal, as well as the applications seeking condonation of delay in filing and refilling so also the applications for exemption and stay of the impugned order dated 29.12.2023 are dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 10, 2026/dd