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

\+ ITA 187/2026

PRINCIPAL COMMISSIONER OF INCOME TAX -10 .....Appellant

Through: Mr. Siddhartha Sinha, SSC with Ms.Easha Gurung, JSC, Mr. Nring Chamnibo Zeliang & Ms. Anu Priya Nisha Minz, Advs.

versus

AMIT SANKHWAL .....Respondent

Through:

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

O R D E R

% 17.03.2026

CM APPL. 16275/2026 (exemption)
CM APPL. 16276/2026 (exemption)
CM APPL. 16274/2026 (condonation of delay of 585 days in filing)
CM APPL. 16277/2026 (condonation of delay of 47 days in re-filing)
CM APPL. 16273/2026(stay)

1. These interlocutory applications have been filed seeking exemption from filing certified copies; condonation of delay of 585 days in filing and condonation of delay of 47 days in re-filing the appeal; and seeking stay of the impugned order dated 29.12.2023 passed by the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*).

2. Normally, we could have granted indulgence and at least issued notices but before issuing notice on the application seeking condonation of

585 days delay in filing the appeal, we have cursorily looked at the impugned order dated 29.12.2023 passed by 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 re-filing so also the applications for exemption and stay of the impugned order dated 29.12.2023 passed by the Tribunal are dismissed.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026
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