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

\+ ITA 344/2026 CM APPL. 28439/2026 CM APPL. 28440/2026

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

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

versus

DABUR INVEST CORP. .....Respondent

Through: Mr. M.P. Rastogi, Mr. Kaushik, Mr. Shivam Malik & Mr. Ram Naresh, Advs.

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

O R D E R

% **28.04.2026**

CM APPL. 28440/2026 ***[delay in re-filing]***

1. Present application has been filed by the applicant-appellant seeking condonation of delay of 191 days in re-filing the instant appeal.

2. For the reasons stated in the application, the same is allowed. Delay of 191 days in re-filing the appeal is condoned.

3. Application stands disposed of.

CM APPL. 28439/2026 ***[delay in filing]***

4. Present application has been filed by the applicant-appellant seeking condonation of delay of 172 days in filing the instant appeal.

5. For the reasons stated in the application, the same is allowed. Delay of 172 days in filing the appeal is condoned.

6. Application stands disposed of.

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7. The present appeal lays challenge to the order dated 28.10.2024 passed by Income Tax Appellate Tribunal, Delhi Bench 'H', New Delhi *(hereinafter referred to as 'Tribunal')* for Assessment Year 2012-13.

8. On perusal of the impugned order, we find that the Tribunal has relied upon its previous orders for Assessment Years 2013-14, 2014-15 and 2015-16.

9. Mr. Gaurav Gupta, learned counsel for the appellant fairly pointed out that the appeal filed by the Department against the order of the Tribunal for AY 2015-16 has been decided vide the order dated 08.10.2025 passed in ITA 493/2025 ***(Pr. Commissioner of Income Tax, Delhi 1 v. M/s Dabur Invest Corp. Ltd.)*** and in light of the same, there shall be hardly anything for him to argue.

10. In the case of ***M/s Dabur Invest Corp. Ltd. (supra)***, this Court held thus:

> *"4. He has handed over a copy of the order in ITA 482/2019 and connected appeals. The same reads as under:*
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> > *"1. We had taken note of the undisputed facts which had emerged from the record with respect to "Option Price Contribution" in our order of 08 April 2024. While passing that order, we had found and were apprised that the aforesaid question has been consistently answered in favour of the assessee right from Assessment Years ["AYs'"] 2002-03 to AY 2023-24.*
> >
> > *2. We had also taken note of the judgment rendered by the Income Tax Appellate Tribunal ["ITAT"] itself dated 11 February 2021 yet again answering that question in favour of the assessee. Mr. Agrawal submits that the Revenue has filed an appeal against the aforesaid order bearing Diary No.796375/2021.*
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> > *3. However, and in light of the view which has been taken persistently coupled with the appellants failing to indicate any fact*

or facet which may distinguish the AYs" with which we are concerned in this batch, we find no justification to entertain these appeals. We in this regard bear in mind the principles of consistency.

4. These appeals shall stand dismissed."

5. In view of the submission made by Mr. Agrawal and the fact that the Tribunal has also relied upon its own order passed for the Assessment Years (AY) 2013-14 and 2014-15, as is noted from paragraph 70 of the impugned order and to maintain consistency, as no substantial question of law arises for consideration, this appeal is dismissed."

11. In view of the aforesaid, the present appeal is dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 28, 2026/*sr*