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

\+ ITA 397/2026 & CM APPL. 31979/2026

PR. COMMISSIONER OF INCOME TAX, DELHI 1
.....Appellant

Through: Mr. Vipul Agrawal, SSC with Ms.Sakshi Shainwal, JSC, Mr. Gaoraang Ranjan & Mr. Harshita Kotnu, Advs.

versus

M/S DCM SHRIRAM LTD. .....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE OM PRAKASH SHUKLA

O R D E R

% **13.05.2026**

CM APPL. 31978/2026 (condonation of delay of 135 days in re-filing)

1. This is an application filed by the appellant seeking condonation of 135 days' delay in re-filing the appeal.

2. For the reasons stated in the application, the same is allowed and the delay of 135 days in re-filing the appeal stands condoned.

ITA 397/2026

3. By way of the present appeal, preferred under Section 260A of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), the appellant-Department has challenged the order dated 30.06.2025 passed by the Income Tax Appellate Tribunal, Delhi "I" Bench, New Delhi (*hereinafter referred to as 'the Tribunal'*) in ITA No.927/Del/2022 and

other connected appeals involving two issues- (i) Transfer Pricing addition in relation to steam and (ii) Electricity supplied to its unit which was non-eligible unit.

4. On perusal of the order passed by the Tribunal, we find that qua both the issues, the Tribunal has relied upon its own order for Assessment Year 2014-15, which has been affirmed by the High Court vide its order dated 02.05.2024 passed in ITA 566/2023 and judgment dated 21.01.2025 rendered in ITA 566/2023.

5. Since the issues have already been decided by this Court in the case of respondent-assessee itself, we do not find any substantial question of law to be dilated upon by us. The appeal is therefore, dismissed.

6. Though there is a delay of 22 days in filing the appeal, but since we have not found any case warranting interference on merits, the application seeking condonation of delay of 22 days in filing the appeal being **CM APPL. 31977/2026** is allowed ex parte, as no prejudice is caused to the assessee.

7. All pending application(s) are, therefore, disposed of.

DINESH MEHTA, J

OM PRAKASH SHUKLA, J

MAY 13, 2026
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