$~107 & 108

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

\+ ITA 405/2026 CM APPL. 32758/2026

\+ ITA 406/2026 CM APPL. 32763/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -2 .....Appellant

Through: Mr. Ruchir Bhatia SSC with Mr. Anant Mann and Mr. Pratyaksh Gupta, JSCs.

versus

NATIONAL PETROLEUM CONSTRUCTION COMPANY .....Respondent

Through: Mr. Sachit Jolly, Sr. Adv. with Ms Rashi Khanna, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

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

ORDER

% **14.05.2026**

CM APPL. 32759/2026 (delay in re-filing) in ITA 405/2026
CM APPL. 32764/2026 (delay in re-filing) in ITA 406/2026

1. For the reasons stated in the applications, the delay of 427 days in re-filing the appeals is condoned.

2. The applications stand disposed of.

ITA 405/2026, CM APPL. 32758/2026 (delay in filing) in ITA 405/2026
ITA 406/2026, CM APPL. 32763/2026 (delay in filing) in ITA 406/2026

3. By way of present appeals preferred under Section 260A of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), the appellant has challenged the order dated 24.08.2022 passed by the Income Tax Appellate Tribunal Delhi Bench 'D' (ITAT) (*hereinafter referred to as 'the Tribunal'*).

4. While pointing out that the delay in filing the appeals is inordinate, Mr. Sachit Jolly, Senior Standing Counsel for the respondent at the outset submitted that the Tribunal in para 7 of its order has referred to the order passed by this Court in assessee's own case for Assessment Year (AY) 2007-08 and 2008-09 titled as **National Petroleum Construction Company v. DIT** reported in **(2006) 383 ITR 648**.

5. He further submitted that in the appeals filed by the Income Tax Department for subsequent years as well i.e. ITA No. 361/2025 titled as **The Commissioner of Income Tax – International Taxation-2 v. National Petroleum Construction Company**, this Court by its decision dated 29.08.2025 has taken the same view and rejected the Department's appeals. He prayed that the present appeals also be dismissed.

6. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the appellant is not in a position to dispute the aforesaid position as stated by Mr. Sachit Jolly, learned Senior Counsel.

7. In order to maintain consistency and following the decision in ITA No. 361/2025 dated 29.08.2025, passed by this Court in case of the respondent-assessee itself, we dismiss the present appeals.

8. The appeals alongwith the pending applications are disposed of

DINESH MEHTA, J

VINOD KUMAR, J

MAY 14, 2026/*dd*