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

\+ ITA 310/2026

PR. COMMISSIONER OF INCOME TAX, DELHI – 1

.....Appellant

Through: Mr. Vipul Agrawal, SSC, Ms. Harshita Kotru and Mr. Gaoraang Ranjan, Advs.

versus

M/S CELEBI DELHI CARGO TERMINAL MANAGEMENT INDIA PVT. LTD.

.....Respondent

Through: Ms. Kavita Jha, Sr. Adv. with Mr. Himanshu Aggarwal, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON’BLE MS. JUSTICE MADHU JAIN

O R D E R

% 15.04.2026

CM APPL. 24326/2026 (Delay in filing) & CM APPL. 24327/2026 (Delay in re-filing)

1. For the reasons stated, delay of 14 days in filing and 600 days in re-filing the appeal is condoned.

2. The applications stand allowed.

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3. Mr. Vipul Agrawal, learned Senior Standing Counsel for the appellant at the outset submitted that the appeal involving identical question of law, however for previous assessment year has been allowed by a coordinate Bench of this Court on 30.01.2025 in the case of **Pr. Commissioner of Income Tax, Delhi-2 v. M/s Celebi Delhi Cargo Terminal Management India Pvt. Ltd.** being ITA No. 619/2019 and that the present appeal also

deserves to be allowed in light of the aforesaid judgment.

4. The appeal involves following questions :-

> *"A) Whether on the facts and circumstances of the case, the Hon'ble ITAT had erred in allowing the deduction U/s 80 IA(4), without considering the fact that the assessee company had not fulfilled the conditions for the claim of deduction u/s 801A(4) of the Act?*
>
> *B) Whether on the facts and circumstances of the case, the Hon'ble ITAT had erred in treating DIAL as a statutory body, when it is only a private limited Company?*
>
> *C) Whether on the facts and circumstances of the case, the Hon'ble ITAT had erred in not considering the fact that the assessee company is not a part of the agreement entered for the development of the cargo terminal?"*

5. Ms. Kavita Jha, learned Senior Counsel appearing for the respondent on the other hand submitted that against the above referred judgment dated 30.01.2025, the assessee had preferred an Special Leave Petition, which has been entertained by Hon'ble the Supreme Court (re: SLP Diary No.23083/2025) and notice has been issued. She submitted that the present appeal be admitted or kept pending so that unwarranted litigation and cost be avoided.

6. Having heard learned counsel for the parties and considering that the very same issue(s) have been decided by this Court vide its judgment dated 30.01.2025, we are inclined to dispose of the appeal in the following terms.

7. All the three questions are decided, in the light of the judgment dated 30.01.2025 passed in the respondent's case, i.e. against the assessee.

Consequences to follow.

8. In a bid to avoid multiplicity of litigation, we hereby declare that the decision of Hon'ble the Supreme Court in the SLP(C) Diary No. 23083/2025 for the Assessment Years 2012-13 and 2013-14 shall automatically apply to the present appeal, which pertains to Assessment Year 2016-17.

9. In other words, the order of Hon'ble the Supreme Court in SLP(C) Diary No. 23083/2025 shall *mutatis mutandis* apply to Assessment Year 2016-17, without a specific challenge being made to the order instant. Furthermore, if any interim relief is granted by Hon'ble the Supreme Court, the same shall also apply *qua* the demand of Assessment Year 2016-17 as well.

10. The appeal stands disposed of in the aforesaid terms.

11. Needless to observe that in case of any necessity, either of the parties shall be free to move application for revival of the appeal.

DINESH MEHTA, J

MADHU JAIN, J

APRIL 15, 2026/*cd*