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

\+ ITA 407/2026 CM APPL. 32769/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -2

.....Appellant

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

versus

LITTLE FAIRY LIMITED

.....Respondent

Through: None.

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

O R D E R

% **14.05.2026**

1. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the appellant fairly informs that in an identical matter of the respondent-assessee's own case for Assessment Year (AY) 2016-17, this Court had taken a view against the appellant-Income Tax Department.

2. Having heard learned counsel for the appellant and on perusal of the memo of appeal; order of the Income Tax Appellate Tribunal dated 25.09.2023 and our dated 30.04.2026 passed in ITA No. 356/2026, we are of the view that the present appeal for AY 2015-16 also deserves to be rejected for the same reasons, which we have given in the order dated 30.04.2026.

3. The appeal is, therefore, dismissed.

4. The appeal alongwith the pending application is also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 14, 2026/*dd*