

Principal Commissioners of Income Tax v. Arun Duggal & Ors. (connected appeals)

ID: F2J-C-2447 Court: Delhi High Court
Case: ITA 303/2022 Date: 2026-03-28

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[Cites 1, Cited by 0] Delhi High Court - Orders This Is A Digitally Signed Order. The ... vs Arun Duggal Rajnish Talwar Brij Kishore ... on 28 March, 2026 \$~21 to 69 * IN THE HIGH COURT OF DELHI AT NEW DELHI + ITA 303/2022 + ITA 419/2022 + ITA 465/2023 + ITA 512/2023 + ITA 516/2023 + ITA 68/2023 + ITA 160/2025 + ITA 243/2025 + ITA 245/2025 + ITA 251/2025 + ITA 268/2025 + ITA 285/2025 + ITA 286/2025 + ITA 291/2025 + ITA 312/2025 + ITA 313/2025 + ITA 314/2025 + ITA 338/2025 + ITA 339/2025 + ITA 340/2025 + ITA 357/2025 + ITA 786/2025 + ITA 358/2025 + ITA 365/2025 + ITA 403/2025 + ITA 432/2025 + ITA 433/2025 + ITA 498/2025 + ITA 502/2025 + ITA 510/2025 + ITA 588/2025 + ITA 591/2025 + ITA 593/2025 + ITA 693/2025 + ITA 694/2025 ITA 303/2022 & other connected appeals Page 1 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54 + ITA 695/2025 + ITA 696/2025 + ITA 704/2025 + ITA 705/2025 + ITA 706/2025 + ITA 707/2025 + ITA 713/2025 + ITA 714/2025 + ITA 27/2026 + ITA 29/2026 + ITA 32/2026 + ITA 137/2026 + ITA 138/2026 + ITA 139/2026 THE PR. COMMISSIONER OF INCOME TAX -15 PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-3, DELHI PRINCIPAL COMMISSIONER OF INCOME TAX-7, NEW DELHI PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20 PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL - 2, DELHI PRINCIPAL COMMISSIONER OF INCOME TAX-10, DELHIAppellants versus ARUN DUGGAL RAJNISH TALWAR BRIJ KISHORE GULSHAN KUMAR SETHI METRO TYRES LTD. DEEPAK AGARWAL MYSORE FINLEASE PVT LTD HARVANS CHAWLA SHIV VANI BUILDWELL PVT. LTD. M/S QED VENTURE ADVISORS PVT. LTD. ITA 303/2022 & other connected appeals Page 2 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54 NEETU NAYYAR HARI KISHAN RATHI RISHI RAJ JAIN DALIP JINDAL FAQIR CHAND DALIP KUMAR SG POLYPLAST PVT. LTD. JINDAL GREEN CORP INT. PVT. LTD SATISH KUMAR PAWA SUDHA PAWA (LEGAL HEIR OF LATE SWATI PAWA) SHRI RAMESHWER DAS AGGARWALRespondents Appearances: For Appellant-Department: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC in ITA 303/2022, ITA 419/2022, ITA 510/2025, ITA 68/2023, ITA 696/2025, ITA 704/2025, ITA 705/2025, ITA 706/2025, ITA 707/2025, ITA 713/2025 & ITA 714/2025. Mr. Abhishek Maratha, SSC with Mr. Viplav Acharya, JSC, Ms. Nupur Sharma & Mr. Himanshu Gaur, Advs. in ITA 465/2023, ITA 243/2025 ITA 512/2023, ITA 516/2023, ITA 245/2025, ITA 588/2025, ITA 591/2025, ITA 593/2025, ITA 27/2026, ITA 29/2026 & ITA 32/2026. Mr. Puneet Rai, SSC with Mr. Ashvini Kr. & Mr. Rishabh Nangia, JSCs and Mr. Nikhil Jain, Adv. in ITA 160/2025, ITA 251/2025, ITA 357/2025, ITA 358/2025, ITA 365/2025, ITA 498/2025 & ITA 502/2025. Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs and Mr. Udit Dad, Adv. in ITA 268/2025, ITA 340/2025, ITA 339/2025, ITA 338/2025, ITA 314/2025, ITA 313/2025, ITA 312/2025, ITA 291/2025, ITA 286/2025, ITA 285/2025, ITA 403/2025, ITA 432/2025, ITA 433/2025, ITA 137/2026, ITA 138/2026 & ITA 139/2026. Mr. Vipul Agrawal, SSC with Ms. Sakshi Shairwal, JSC, Mr. Gaoraang Ranjan & Ms. Harshita Kotru, Advs. in ITA 786/2025. For Respondents-Assessees: Dr. Kapil Goel, Adv. in ITA 303/2022, ITA 419/2022, ITA 465/2023, ITA 303/2022 & other connected appeals Page 3 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54 ITA 512/2023, ITA 516/2023, ITA 68/2023, ITA 160/2025, ITA 286/2025, ITA 340/2025, ITA 291/2025, ITA 312/2025, ITA 313/2025, ITA 314/2025, ITA 338/2025, ITA 339/2025, ITA 268/2025, ITA 285/2025, ITA 403/2025, ITA 432/2025, ITA 433/2025, ITA 498/2025 & ITA 502/2025 Mr. Aditya Kumar Garg, Adv. in ITA 243/2025 & ITA 245/2025 Mr. Salil Kapoor & Mr. Sumit Lalchandani, Advs. in ITA 251/2025 Mr. Ruchesh Sinha & Ms. Upasna Vashistha, Advs. in ITA 357/2025, ITA 358/2025 & ITA 365/2025. Mr. Ved Jain & Mr. Sparsh Kapoor, Advs. in ITA 714/2025, ITA 593/2025, ITA 693/2025, ITA 694/2025, ITA 695/2025, ITA 696/2025, ITA 704/2025, ITA 705/2025, ITA 706/2025, ITA 707/2025 & ITA 713/2025 CORAM: HON'BLE MR. JUSTICE DINESH MEHTA HON'BLE MR. JUSTICE VINOD KUMAR ORDER % 28.03.2026 CM APPL. 11333/2026 (exemption) in ITA 137/2026 CM APPL. 11336/2026 (exemption) in ITA 138/2026 CM APPL. 11339/2026 (exemption) in ITA 139/2026

1. Exemptions allowed, subject to all just exceptions.
2. The applications are disposed of. CM APPL.54226/2025 (delay of 25 days in filing appeal) in ITA 365/2025 CM APPL.11334/2026 (delay of 56 days in filing appeal) in ITA 137/2026 CM APPL.11337/2026 (delay of 56 days in filing appeal) in ITA 138/2026 CM APPL.11340/2026 (delay of 56 days in filing appeal) in ITA 139/2026
3. These are applications filed by the appellants seeking condonation of delay in filing the appeals.
4. For the reasons stated in the applications, the same are allowed and delay in filing the appeals stand condoned.
5. The applications are disposed of. ITA 303/2022 & other connected appeals Page 4 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54 CM APPL.11335/2026 (delay of 32 days in re-filing appeal) in ITA 137/2026 CM APPL.11338/2026 (delay of 32 days in re-filing appeal) in ITA 138/2026 CM APPL.11341/2026 (delay of 32 days in re-filing appeal) in ITA 139/2026
6. These are applications filed by the appellants seeking condonation of delay in re-filing the appeals.
7. For the reasons stated in the applications, the same are allowed and delay in re-filing the appeals stand condoned.
8. The applications are disposed of. CM APPL. 81540/2025 (additional documents) in ITA 357/2025 CM APPL. 81541/2025 (additional documents) in ITA 358/2025 CM APPL. 81511/2025 (additional documents) in ITA 365/2025
9. These are applications filed by the appellant seeking permission to file additional documents.
10. For the reasons stated in the applications, the same are allowed.

11. The applications are disposed of. ITA 303/2022, ITA 419/2022, ITA 465/2023, ITA 512/2023, ITA516/2023, ITA 68/2023, ITA 160/2025, ITA 245/2025, ITA 251/2025, ITA 268/2025, ITA 285/2025, ITA 286/2025, ITA 291/2025, ITA312/2025, ITA 313/2025, ITA 314/2025, ITA 338/2025, ITA 339/2025, ITA340/2025, ITA 357/2025, ITA 786/2025, ITA 358/2025, ITA 365/2025, ITA403/2025, ITA 432/2025, ITA 433/2025, ITA 498/2025, ITA 502/2025, ITA510/2025, ITA 588/2025, ITA 591/2025, ITA 593/2025, ITA 693/2025, ITA694/2025, ITA 695/2025, ITA 696/2025, ITA 704/2025, ITA 705/2025, ITA706/2025, ITA 707/2025, ITA 713/2025, ITA 714/2025, ITA 27/2026, ITA 29/2026, ITA 32/2026, ITA 137/2026, ITA 138/2026 & ITA 139/2026

12. In view of the notification no.64/G-4/Genl.-I/DHC dated 27.02.2026, the matters listed on 02.03.2026 were directed to be listed today i.e., 28.03.2026. ITA 303/2022 & other connected appeals Page 5 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54

13. Learned counsel for the parties jointly submit that in some of the matters, substantial questions of law have been framed, while in the remaining matters, the questions of law are yet to be framed.

14. In all the appeals involved in the present batch wherever the questions have not been formed, following substantial questions of law are being framed: (i) Whether in the facts of the case, one common approval for different Assessment Years granted by the Additional Commissioner of Income Tax was contrary to law? (ii) In case the answer to the first question is in the affirmative, whether the lapse is procedural or substantial warranting annulment of the assessment proceedings?

15. Ms. Kavita Jha, learned senior counsel and Mr. Ved Jain, learned counsel for the respondents-assessee submitted that on 26.03.2026, a Bill has been passed by both the Houses of the Parliament and is pending for want of assent of Hon'ble the President of India providing therein that all approvals including the approval under Section 153D of the Income Tax Act, 1961 shall be taken or construed to be an administrative action and such amendments has been given retrospective effect. They submitted that this/these amendment(s) may have a bearing on these cases.

16. Let notice be issued in ITA 245/2025, ITA 243/2025, ITA 160/2025, ITA 68/2023, ITA 516/2023, ITA 512/2023, ITA 465/2023, ITA 419/2022, ITA 303/2022, ITA 137/2026, ITA 138/2026 & ITA 139/2026, returnable on 23.04.2026.

17. Notice be issued in two sets, out of which one be given to learned counsel for the Income Tax Department for effecting dasti service. ITA 303/2022 & other connected appeals Page 6 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54 ITA 243/2025

18. At the request of learned counsel for the respondent-assessee, the matter is de-tagged from the present batch of appeals and ordered to be listed on 23.04.2026. DINESH MEHTA, J VINOD KUMAR, J MARCH 28, 2026 kk ITA 303/2022 & other connected appeals Page 7 of 7 This is a digitally signed order. The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 17/04/2026 at 20:53:54