Eradicatus Infectus Pvt Ltd (Formerly ... vs Deputy Commissioner Of Income Tax, ...

ID: F2J-C-2494 **Court:** Delhi High Court
Case: ITA 517/2025 **Date:** 2026-01-19

Delhi High Court - Orders Eradicatus Infectus Pvt Ltd (Formerly ... vs Deputy Commissioner Of Income Tax, ... on 19 January, 2026 $~18 * IN THE HIGH COURT OF DELHI AT NEW DELHI + ITA 517/2025 ERADICATUS INFECTUS PVT LTD (FORMERLY KNOWN AS GENESTORE INDIA PVT LTD) .....Appellant Through: Mr. Ved Jain and Mr. Nischay Kantoor, Advocates. versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 7(1) & ANR. .....Respondents Through: Mr. Debesh Panda, SSC, Ms. Zehra Khan, JSC, CORAM: HON'BLE MR. JUSTICE DINESH MEHTA HON'BLE MR. JUSTICE VINOD KUMAR ORDER

% 19.01.2026

1. The issue involved in the present case prima-facie appears to be a lapse on the part of the Central Board of Direct Taxes (CBDT) or the rule making authority which omitted to bring in requisite amendment in Form No. 10CCB, inasmuch as the inscription about Section "80-IAC" for start- ups has not been mentioned, though the requirement of Form No. 10CCB has been prescribed while introducing exemption for the start-ups under Section 80-IAC (4).

2. As a matter of fact, the Central Government ought to have amended rule 18BBB & Form No. 10CCB, which due to inadvertence appears to have not been done.

3. If the same has not been done, the concern expressed by the assessee appears to be genuine. 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 21/01/2026 at 20:34:18

4. Despite this, the appellate authorities and the Assessing Officer (AO) have adapted restrictive approach, essentially because the provisions under Section 80-IAC (7) requires furnishing of Form No. 10CCB. As contended by the appellant-assessee, the Form No. 10CCB, as prevailing could not have been furnished.

5. We, hereby direct learned counsel for the respondents to complete instructions in relation to the contention that the necessary amendments have not been effected so also in relation to the issue as to whether requirement of furnishing Form No. 10CCB is mandatory.

6. The Department/Rule making Authority shall also consider the requirement of bringing amendment in Rule 18BBB, so also effecting necessary amendment in the Form No. 10CCB (if deemed necessary) so that the grievance of the appellant and other assessees who might be facing the similar problem/difficulty may be addressed.

7. List this case on 23.04.2026.

8. Mr. Debesh Panda, learned Senior Standing Counsel is directed to send a copy of this order to the Principal Commissioner of Income Tax, New Delhi and secretary of the CBDT for completing his instructions.

9. Meanwhile, the respondents shall not enforce recovery of the demand which relates to non-furnishing of Form No. 10CCB for the year under consideration from the appellant. DINESH MEHTA, J. VINOD KUMAR, J. JANUARY 19, 2026/MR 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 21/01/2026 at 20:34:18