Pr. Commissioner of Income Tax-10 v. Amit Sankhwal

ITA187/2026

No neutral citation stated in supplied order | 2026-03-17

Revenue appeal dismissed for lack of a substantial question of law; no incriminating material was identified.

High Court of Delhi | Division Bench | Dinesh Mehta | Vinod Kumar

Assessment years:

Scope of the supplied order

Preserve the actual 17 March 2026date. The embedded source identifier is not a decision year. Distinguish the merits ground from the delay applications.

01 FACTS OF THE CASE

Revenue challenged the Tribunal's 29 December 2023 order and sought condonation of 585 days in filing and 47 days in re-filing, exemptions and a stay. Before issuing notice on the major delay application, the Court examined the merits. The Tribunal had followed Kabul Chawla after agreeing with CIT(A) that no incriminating material existed.

Source: Paras 1–4, PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

Both appellate authorities had examined the record and found no incriminating material. Revenue identified no substantial error or infirmity suggesting perversity. The Court treated the controversy as factual appreciation of evidence that raised no substantial question of law.

Source: Paras 4–5, PDF p.2

03 JUDICIAL DECISION

The appeal was dismissed for lack of merit, together with the filing and re-filing delay applications, exemptions and stay application.

Source: Para 6, PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Final assessee-favourable dismissal resting on the unshaken factual finding. The Court did not first condone the delays, and this was not solely a dismissal for lateness.

Source: Paras 2–6, PDF pp.1–2

05 EXPERT COMMENTS

A factual challenge requires a demonstrated defect — The decisive obstacle was Revenue's failure to point to perversity in the concurrent no-material findings. Repeating disagreement with the result would not answer that reasoning; the appellate record would need to identify the relevant material and the alleged defect in its treatment.

Describe the merits and delay sequence accurately — The Court looked at the merits before issuing delay notice and then dismissed both appeal and applications. That sequence supports neither a statement that 585 days were condoned nor a conclusion that delay alone defeated an otherwise meritorious appeal.

The short order has limited factual reach — Kabul Chawla is identified as the Tribunal's relied-on authority, but the source does not specify the assessment year, addition or search details. Those missing particulars should not be supplied from a generic search-assessment template, and the present result is tied to the recorded absence of incriminating material.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF (DLHC011101232025_1_2026-03-17.pdf)

2-page official High Court of Delhi judgment PDF (DLHC011101232025_1_2026-03-17.pdf).

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only provisions and assessment years established by the supplied order are recorded. Subsequent treatment and current statutory position are not independently cleared.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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