PR. COMMISSIONER OF INCOME TAX-4, NEW DELHI v. ANITA RANI

ITA 777/2026

ITA 777/2026 (2026-09-25) | 2026-09-25

Revenue appeal withdrawn for tax effect below Rs.2 crore after filing and re-filing delays were condoned.

260A

High Court of Delhi | Division Bench | Justice Subramonium Prasad | Justice Renu Bhatnagar

Assessment years: Not specified in supplied order

Scope of this order

Assessee retained the benefit of Revenue withdrawing the appeal; the Court did not decide the underlying tax merits.

01 FACTS OF THE CASE

Revenue's section 260A appeal ITA 777/2026 challenged the Tribunal order of 21 May 2025. The Court condoned 13 days in filing under CM APPL.66602/2026 and 306 days in re-filing under CM APPL.66603/2026. Tax effect was below Rs.2 crore.

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02 DISCUSSION BY THE HON'BLE COURT

Under Circular 9/2024 the Court was not inclined to entertain the appeal because of the stated tax effect. Revenue's counsel then sought permission to withdraw. The earlier delay condonation did not determine the merits.

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03 JUDICIAL DECISION

The appeal was disposed of as withdrawn, and pending applications were disposed of. The exemption application had been allowed subject to just exceptions.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee retained the benefit of Revenue withdrawing the appeal; the Court did not decide the underlying tax merits.

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05 EXPERT COMMENTS

Withdrawal is the precise disposition — The operative order records disposal as withdrawn after the Court noted the monetary limit. It should not be rewritten as a judgment affirming the Tribunal's substantive legal reasoning.

Two distinct delays were condoned — The source distinguishes 13 days in initial filing from 306 days in re-filing. Neither period should be substituted for the other or treated as the basis of the ultimate withdrawal.

Keep the scope of section 260A explicit — Section 260A identifies the appellate route here. The order supplies no substantive assessment provision or assessment year, so the note does not invent either.

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SOURCE & VERIFICATION

High Court of Delhi official judgment PDF (DLHC011107472025_1_2026-09-25.pdf)

2-page official High Court of Delhi judgment PDF (DLHC011107472025_1_2026-09-25.pdf).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: 04a7909ce0dcb6222a967683c3ed6c4d1efbc9603e5da5955be497f5b44faf36.

STATUTORY SCOPE

The order applies CBDT litigation monetary-limit circulars. It does not decide the underlying assessment provisions or identify an assessment year.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been 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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