PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-10 v. SAM OVERSEAS

ITA 121/2026

ITA 121/2026; order dated 2026-02-11 | 2026-02-11

Revenue appeal dismissed on low tax effect; underlying merits not adjudicated.

High Court of Delhi | 2-judge bench (Division Bench) | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue appealed against Sam Overseas in ITA 121/2026. The order records that the tax effect falls below the limits in CBDT Circular 5/2024 dated 15 March 2024 read with Circular 9/2024 dated 17 September 2024.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court condoned 709 days in refiling before recording the low-tax-effect submission. The body identifies that delay application as CM 9575/2026, which differs from the applications listed in the heading.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The appeal was dismissed on the stated low-tax-effect ground. No underlying tax merits were adjudicated.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Revenue’s appeal ended; all pending applications were disposed of.

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05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Identify the actual disposal: The body expressly condones 709 days in refiling under CM 9575/2026, although the heading lists CM 9574/2026 and 9576/2026. That numbering difference is preserved; it does not justify changing the appeal's identity. (PDF pp.1–2)

Separate appellate closure from tax merits: The result favours Sam Overseas only in ending this Revenue challenge. The Court supplies no independent reasoning approving a deduction, deleting an addition or invalidating reassessment. For any substantive reliance, the underlying appellate decision and its facts would need to be examined separately. (PDF pp.1–2)

Apply the recorded policy with its evidential limits: The order identifies both circulars but does not reproduce their full conditions or decide any exception. It therefore supports the recorded disposal, not a universal monetary-limit rule for other appeals. The assessment year and substantive statutory provisions remain unstated; assigning them from a filename or a neighbouring case would create unsupported facts. (PDF pp.1–2)

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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