Principal Commissioner of Income Tax, Delhi-1 v. M/s Celebi Delhi Cargo Terminal Management India Pvt. Ltd.

ITA 310/2026

ITA 310/2026 (Delhi HC, decided 2026-04-15) | 2026-04-15

Disallowance of deduction under Section 80-IA(4) for airport cargo terminal operations for AY 2016-17 following the coordinate bench judgment dated 30.01.2025 in ITA 619/2019 in the assessee's own case, while directing that the Supreme Court's decision and any interim relief in SLP(C) Diary No. 23083/2025 (AYs 2012-13 & 2013-14) shall mutatis mutandis govern AY 2016-17.

Income-tax Act, 1961: section 80-IA(4)

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

Assessment years: 2016-17

Operative outcome tied mutatis mutandis to Supreme Court SLP(C) Diary No. 23083/2025

Paragraphs 8–9 declare that the Supreme Court's decision and any interim relief in SLP(C) Diary No. 23083/2025 (for AYs 2012-13 & 2013-14) shall automatically apply to AY 2016-17 without the assessee having to file a separate SLP.

01 FACTS OF THE CASE

The Revenue challenged the section 80-IA(4) deduction for AY 2016–17 on three questions: statutory eligibility, DIAL's status, and participation in the cargo-terminal agreement. It relied on the earlier-year decision of 30 January 2025 in ITA 619/2019. The assessee cited notice issued in its Supreme Court SLP Diary 23083/2025 and requested that the appeal be admitted or kept pending. Filing and re-filing delays of 14 and 600 days were condoned.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench held that since the identical three questions of law under Section 80-IA(4) had already been answered against the assessee by the coordinate bench on 30.01.2025 in ITA No. 619/2019, those questions must be decided against the assessee for AY 2016-17 as well. However, to avoid multiplicity of litigation, the Court declared that the final order as well as any interim relief granted by the Supreme Court in SLP(C) Diary No. 23083/2025 shall mutatis mutandis apply to AY 2016-17 without requiring a separate SLP.

Source: PDF pp. 2-3, paras 6-9

03 JUDICIAL DECISION

The three questions were answered against the assessee. The Supreme Court's decision in SLP Diary 23083/2025 for AYs 2012–13 and 2013–14 would automatically apply to AY 2016–17 without a separate challenge; any interim relief would also apply to that year's demand. Either party could seek revival if necessary.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Revenue (subject to SC SLP outcome) - Questions decided against assessee following ITA 619/2019, governed mutatis mutandis by SLP(C) Diary No. 23083/2025.

Source: PDF p. 3, paras 7-10

05 EXPERT COMMENTS

Separate the adverse result from future protection — The three questions were decided against the assessee; pending Supreme Court proceedings did not themselves reverse that result. The express linkage clause determines how a later decision affects AY 2016–17.

No separate challenge is case-specific — The dispensation from a fresh challenge is an express direction in this appeal. It is not a general exemption from appealing every later-year order. Preserve the operative clause and establish that the relevant year and demand fall within it.

Interim relief must actually be granted — The order extends any Supreme Court interim relief to this demand; it does not state that such relief had already been granted. Verify the later Supreme Court order and its terms before treating recovery as stayed.

Revival remains available — Either party may seek revival if necessary. That safeguard matters if implementation of the linked decision creates a dispute; the source does not prescribe a new deadline or guarantee that a revival application will succeed.

Source: PDF p.2

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF - AKHB Repository (DLHC011322272024_1_2026-04-15.pdf)

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

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STATUTORY SCOPE

Applies Section 80-IA(4) of the Income-tax Act, 1961 for AY 2016-17. Income-tax Act, 2025 equivalence is not verified.

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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