Principal Commissioner of Income Tax-10 v. Dabur Invest Corp.

ITA 344/2026

ITA 344/2026 (Delhi HC, decided 2026-04-28) | 2026-04-28

Dabur Invest: AY 2012–13 Revenue appeal dismissed on consistency concerning Option Price Contribution, following the earlier-year decision.

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

Assessment years: 2012-13

Consistency applied to the identified recurring issue

The historical range of years appears in a quoted earlier order. This judgment does not set out a fresh computation or declare that every later-year claim must succeed regardless of changed facts.

01 FACTS OF THE CASE

After condoning a 172-day delay in filing and a 191-day delay in re-filing, the High Court examined ITA 344/2026 challenging the ITAT Delhi Bench 'H' order dated 28.10.2024 for AY 2012-13, wherein the ITAT had followed its own earlier orders for AYs 2013-14, 2014-15, and 2015-16.

Source: PDF pp. 1-2, paras 1-8

02 DISCUSSION BY THE HON'BLE COURT

Revenue pointed to dismissal of its AY 2015–16 appeal on 8 October 2025 in ITA 493/2025. The Court reproduced that order, including its quotation from ITA 482/2019 concerning Option Price Contribution. The quotation records consistent results from AY 2002–03 to 2023–24 and no distinguishing fact; the present Court followed that treatment.

Source: PDF p.2

03 JUDICIAL DECISION

Following the order dated 08.10.2025 in ITA 493/2025, the High Court dismissed the Revenue's appeal.

Source: PDF p. 3, para 11

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Revenue appeal for AY 2012-13 dismissed on consistency.

Source: PDF p. 3, para 11

05 EXPERT COMMENTS

Identify the recurring issue — The nested quotation identifies Option Price Contribution. Consistency here concerns that issue, not every item in Dabur's assessments. A comparison should establish the same transaction and treatment in the relied-on years.

Changed facts can matter — The quoted reasoning stresses the absence of a distinguishing fact. It is not a rule that a favourable historical result automatically resolves all future years despite changed arrangements or law.

Do not invent a computation — The order gives no contribution amount or detailed tax computation. The historical range in the quotation and the separate delay condonation cannot supply those missing facts.

Source: PDF p.2

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF - AKHB Repository (DLHC011104372025_1_2026-04-28.pdf)

3-page official High Court of Delhi judgment PDF (DLHC011104372025_1_2026-04-28.pdf, 204,445 bytes).

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

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STATUTORY SCOPE

The source identifies the recurring Option Price Contribution issue through a nested quotation, without setting out its amount, computation or a substantive statutory provision.

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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