# Principal Commissioner of Income Tax-10 v. Bal Kishan Arora

ITA 124/2026; CM APPL. 9589/2026 and 50835/2026

CNR DLHC011097502025; ITA 124/2026, decided 29 September 2026 | 2026-09-29

**Revenue appeal dismissed as covered by Smt. Krishna Devi after the Court was informed that the SLP against that judgment stood dismissed.**

High Court of Delhi | 2-judge bench (Division Bench) | Subramonium Prasad, J. | Renu Bhatnagar, J.

Assessment years:

**One-page disposal by reference to precedent**

The order records the Court's earlier observation of coverage, not a new concession attributed to Revenue counsel. It does not state the underlying transactions, assessment year, provisions or evidentiary findings. The SLP order is not reproduced.

## 01 FACTS OF THE CASE

The Principal Commissioner of Income Tax-10 brought ITA 124/2026 against Bal Kishan Arora. The order records that on 11 February 2026 the Court had observed that the matter was covered by Principal Commissioner of Income Tax-12 v. Smt. Krishna Devi, (2021) 126 Taxmann.com 80 (Delhi).

Source: PDF p.1, caption and paragraph 1

## 02 DISCUSSION BY THE HON'BLE COURT

The Court was informed that the SLP against the cited judgment stood dismissed. It treated the issue as covered by that judgment. The order does not attribute this information to a named party, reproduce the SLP order, or set out the underlying tax dispute.

Source: PDF p.1, paragraphs 1–2

## 03 JUDICIAL DECISION

The Court dismissed the appeal along with pending applications, if any. The caption identifies CM APPL. 9589/2026 and CM APPL. 50835/2026.

Source: PDF p.1, caption and paragraph 3

## 04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal against Bal Kishan Arora ended in dismissal by application of the cited precedent. No independent examination of the underlying transactions or evidence is set out.

Source: PDF p.1, paragraphs 1–3

## 05 EXPERT COMMENTS

The earlier coverage observation is the starting point — The disposal refers back to the Court's observation on 11 February 2026. It does not record a fresh concession by Revenue counsel at this hearing. Accurate procedural history therefore requires that earlier order if the basis for treating the case as covered is material.

Reported SLP dismissal is narrower than a reproduced Supreme Court ruling — The Court was informed of dismissal of the SLP against Krishna Devi and proceeded on that basis. No Supreme Court reasons, case number or dismissal date appear. This source cannot support an assertion of affirmance on merits or explain the legal effect of the particular SLP disposition.

Read the precedent before extending the result — The one-page order supplies no stock transaction facts, addition amount, assessment year or statutory discussion. Its result can be cited as an application of Krishna Devi, but it does not itself establish that Arora's evidence met a particular test or that additions rested solely on price movement. A comparison with another taxpayer needs the cited precedent and underlying records, not an invented factual reconstruction.

Source: PDF p.1, paragraphs 1–3

## SOURCE & VERIFICATION

Original judgment PDF (DLHC011097502025_1_2026-09-29.pdf)

Reviewed from the complete 1-page official High Court judgment PDF (DLHC011097502025_1_2026-09-29.pdf, SHA-256: a9b3937e912e1c4fefbc08d11de2c5a7eae6da39b9b8c73cf6e4abc4abb6537e).

Complete original text and image reviewed against all five panels; unsupported factual and citation claims corrected.

Open cited source rendition

Primary source verified page-by-page (1 physical pages, 18,674 bytes, SHA-256: a9b3937e912e1c4fefbc08d11de2c5a7eae6da39b9b8c73cf6e4abc4abb6537e). Cloud Google Drive File ID: 13dW-Vqvz4CTROKsGIdo4UBojbtAxhVK9 (https://drive.google.com/file/d/13dW-Vqvz4CTROKsGIdo4UBojbtAxhVK9/view).

## STATUTORY SCOPE

No statutory provision is expressly identified in this one-page order.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified; the source reports dismissal of an SLP against the cited precedent.

### 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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