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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\+ ITA 496/2024 & CM APPL. 53894/2024

PRINCIPAL COMMISSIONER OF INCOME TAX-4 DELHI
.....Appellant

Through: Mr Abhishek Maratha, SSC with Mr.Apoorv Aggarwal, Mr Viplav Acharya, JSCs, Ms Nupur Sharma, Mr. Siddhartha Kumar & Mr.Himanshu Gaur, Advs.

versus

KRBL FOODS LTD .....Respondent

Through: Mr. Sachit Jolly, Sr. Adv. with Mrs.Mansha Anand, Mr. Abhyudaya Shankar Bajpai, Mr. Sohum Dua, Ms.Saloni Ray, Mr. Ghunaim Siddiqui & Ms. Manvi, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 23.07.2026

1. By way of the present appeal preferred under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as '*the Act of 1961*'), the appellant has challenged the order dated 08.06.2023 passed by the Income Tax Appellate Tribunal, Delhi Bench 'H', New Delhi (hereinafter referred to as '*the Tribunal*') in ITA Nos.3962/Del/2019 and 3963/Del/2019, whereby the appeals preferred by the Revenue were rejected and the order dated

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28.01.2019 passed by the Commissioner of Income Tax (Appeals) was upheld.

2. The basic case of the Revenue is that the finding recorded by the Tribunal is perverse inasmuch as the seized document at page no.52 of the appeal paperbook, mentions the name of the respondent-assessee reflecting an amount of Rs.1,28,27,500/-, whereas the Authorities below had found that it is not the name of the respondent-assessee and what appears to be written is KRBL Infrastructure Ltd., which inscription cannot be attributed to the respondent.

3. On 09.04.2026, this Court had directed the appellant-Revenue to produce the original seized documents so that the issue can be examined, but the Revenue failed to produce the same. On previous date of hearing *i.e.*, 13.05.2026 we had observed thus:

> *"1. Mr. Abhishek Maratha, learned Senior Standing Counsel for the appellant-Income Tax Department informs the Court that the relevant record as directed, has been brought and is ready for perusal of the Court.*
> *2. We had called not the entire record on 09.04.2026. It may be noticed that we have ordered thus:*
>
> > *"1. Mr. Abhishek Maratha, learned Senior Standing Counsel appearing for the appellant in presence of the Assessing Officer (AO) prays for last opportunity of four weeks to trace the record and produce the original seized document mentioned at page no. 52 of paper book.*
> > *2. Request acceded to.*
> > *3. Since a number of opportunities have been granted, we make it clear that in case the Department fails to produce the original document and record, we shall be constrained to dismiss the appeal for want of*

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prosecution"

3. Accordingly, we only proposed to examine the original document, scanned copy whereof has been pasted on page No. 52 of the paper-book.

4. List this case on 25.05.2026.

5. The appellant shall flag the above referred original documents from the seized record and show to the court"

4. Today also, Mr.Apoorv Aggarwal, learned junior standing counsel for the respondent, has expressed his inability and has produced an email dated 17.07.2026 sent by the Assessing Officer to Mr. Abhishek Maratha, learned senior standing counsel for the appellant-Revenue, which reads as follows:

"Sir/Madam,

Kindly refer to the trail mail.

Kindly refer to the ongoing proceedings in the case of KRBL Foods Ltd. pending before the Hon'ble Delhi High Court and the communications exchanged regarding tracing and production of the alleged incriminating image/data recovered during the course of search proceedings in the case of ISRPL Group.

In continuation of the earlier communication from this office, it is submitted that the matter was immediately taken up with Circle-10(1), Delhi, where the present jurisdiction over the PAN of Ms. Chanchal Taneja and M/s Index Securities & Research Pvt. Ltd. lies.

In response thereto, the ACIT, Circle-10(1), Delhi vide mail dated has informed that:

"one sealed hard disk along with one working copy and certain records pertaining to the said search proceedings has now been traced from the old records. However, during the process of examination/extraction of the working copy of hard disc, it has been observed that the said hard disk is approximately 10 years old and certain files/data contained therein appear to have become corrupted and are presently not readily accessible/retrievable.

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The ACIT, Circle-10(1), Delhi has further informed that efforts are presently being undertaken on priority basis through all possible technical means to retrieve and recover the available data from the said hard disk in view of the urgency involved and the directions of the Hon'ble High Court"

Accordingly, it is requested that the aforesaid factual position may kindly be brought to the notice of the Hon'ble Court.

This is for your kind information and further necessary action."

5. It is, therefore, clear that the appellant is unable to produce the original seized documents on the basis of which the veracity of the contentions raised by the appellant can be examined. In any event, what has been contended by the appellant essentially revolves around a finding of fact, which has been recorded by both the Appellate Authorities, which in our considered opinion, cannot be said to be perverse in any manner. We, therefore, do not find any reason to interfere with the present appeal.

6. The appeal along with pending application is, accordingly, dismissed.

7. In case the Department is able to produce the original documents, it shall be free to file an application for revival, which shall be considered on its own merits.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2026
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