



\$~3

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC011097502025
+ **ITA 124/2026 & CM APPL. 9589/2026, CM APPL. 50835/2026**
PR. COMMISSIONER OF INCOME TAX 10 Appellant

Through: Mr. Shlok Chandra, Sr. Standing
Counsel with Ms. Naincy Jain, Jr.
Standing Counsel; Mr. Udit Dad,
Advocate; Mr. Ujjwal Jain, Advocate

versus

BAL KISHAN ARORA Respondent

Through: Mr. A.K. Babbar & Mr. B.K.
Tripathi, Advocates

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MS. JUSTICE RENU BHATNAGAR

ORDER

% **29.09.2026**

1. This Court on 11.02.2026 observed that the matter is covered by the Judgment of this Court in Principal Commissioner of Income Tax-12 v. Smt. Krishna Devi, (2021) 126 Taxmann.com 80 (Delhi).
2. This Court is informed that the SLP against the said Judgment stands dismissed, meaning thereby, the issue is covered by the said Judgment.
3. Resultantly, the present appeal is dismissed along with pending application(s), if any.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

SEPTEMBER 29, 2026

hsk