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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 180/2024

COMMISSIONER OF INCOME TAX (E) .....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr.  
Apoorv Agarwal, Mr. Viplav  
Acharya, JSCs.

versus

M/S INDIAN FEDERATION OF UNITED NATION  
ASSOCIATION .....Respondent

Through: Mr. Arvind Kumar, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **24.03.2026**

**CM APPL. 15541/2024** (*delay in filing*)

1. Instant application has been filed by the applicant-appellant under Section 151 of Civil Procedure Code ('CPC'), 1908 seeking condonation of 154 days' delay in filing the present appeal.
2. Mr. Apoorv Agarwal, learned Junior Standing Counsel, submitted that substantial time was spent in preparing the scrutiny report (an exercise which the Department undertakes to decide as to whether the appeal should be filed or not). He further submitted that while some time was spent in taking administrative decision of filing the appeal, some more time was consumed by his office in preparing the appeal and that is how the delay of 208 days was caused in filing the appeal.
3. Mr. Arvind Kumar, learned counsel for the respondent-assessee, vehemently opposed appellant's contention and submitted that there is no



justifiable reason given by the Department as to why it took about four months in the scrutiny of the matter just to take a decision as to whether the appeal should be filed or not.

4. He further submitted that the delay in the instant case is inordinate and unexplained and therefore, the application is liable to be dismissed.

5. Having heard learned counsel for the parties and considering the facts on record, we are of the view that though the delay of 154 days is substantial and the same has not been explained properly, but a lenient view in the interest of justice is required.

6. Hence, despite the application being vehemently opposed by Mr. Arvind Kumar, learned counsel for the respondent, we are persuaded to allow the present application filed under Section 151 of CPC.

7. Application is accordingly allowed. Delay of 154 days in filing the appeal is condoned. Application instant is allowed.

**CM APPL. 15542/2024 (delay in re-filing)**

8. Instant application has been filed under Section 151 of CPC read with Section 260A(2A) of the Income Tax Act, 1961 seeking condonation of 89 days' delay in re-filing the present appeal.

9. For the reasons stated in the application, the same is allowed. Delay of 112 days' (as flagged by the Registry) in re-filing is condoned.

10. Application stands disposed of.

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11. On hearing learned counsel for the appellant and on consideration of the impugned order dated 15.12.2022 passed by Income Tax Appellate Tribunal, Bench 'C', New Delhi (*hereinafter referred to as the 'Tribunal'*), we find that following substantial questions of law arise for consideration:



(i) *Whether the order of the Tribunal whereby the order of the Commissioner Income Tax (Exemption) passed under Section 263 of the Income Tax Act, 1961 has been set aside is legally correct, as no findings have been recorded by the Tribunal regarding absence of inquiry?.*

(ii) *If the answer to question no.(i) is in affirmative, whether the assessment order passed in the case of respondent-assessee can be held to be prejudicial to interest of Revenue, particularly when the income of the assessee being a Trust registered under Section 12A of the Income Tax Act, 1961 was exempted?.*

(iii) *In case answer to question no.(i) as framed above is in affirmative, whether the assessment order suffers from absence of requisite inquiry as contemplated under Section 263 of the Income Tax Act, 1961?*

12. Heard.

13. Admit.

14. Issue notice. Mr. Arvind Kumar, learned counsel accepts notice on behalf of the respondent.

15. List this appeal for hearing on 22.07.2026.

**DINESH MEHTA, J.**

**VINOD KUMAR, J.**

**MARCH 24, 2026/ck**