$~17

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

\+ ITA 575/2026

PR. COMMISSIONER OF INCOME TAX , DELHI-7
.....Appellant
Through: Mr. Puneet Rai, SSC with Mr.Ashvini Kr. & Mr. Rishabh Nangia, JSCs & Ms. Nancy Jain, Adv.

versus

ROHDE AND SCHWARZ INDIA PVT. LTD. .....Respondent
Through: Mr. Vishal Kalra & Ms. Snigdha Gautam, Advs.

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

O R D E R

% 24.07.2026

CM APPL. 47000/2026

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

CM APPL. 47001/2026 (delay in re-filing)

3. This is an application filed by the appellant seeking condonation of 14 days' delay in re-filing the appeal.

4. For the reasons stated in the application, the same is allowed and the delay of 14 days in re-filing the appeal stands condoned.

ITA 575/2026

5. By way of the present appeals preferred under Section 260A of the

Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), the appellant/Department has challenged the order dated 21.01.2026 passed by the Income Tax Appellate Tribunal, Delhi Bench "I", New Delhi (*hereinafter referred to as 'the Tribunal'*) in ITA Nos.5461/Del/2024, 5951/Del/2024, 5999/Del/2024, 6040/Del/2024 & 5979/Del/2024.

6. The appeal is admitted on the following substantial question of law:

> *"Whether, the Income Tax Appellate Tribunal was legally correct in holding that the limitation period prescribed under Section 153 of the Income Tax Act 1961, governs the passing of final assessment order under Section 144C of the Act, despite Section 144C being a self-contained code with specific timelines and overriding effect by virtue of its non obstante clause?"*

7. Issue notice. Mr. Vishal Kalra, learned counsel, accepts notice on behalf of the respondent.

8. List this case for hearing on 15.09.2026.

DINESH MEHTA, J

RAJNEESH KUMAR GUPTA, J

JULY 24, 2026
kk