$~125 & 128

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

\# **CNR No. DLHC010365032026**

\+ ITA 637/2026

\# **CNR No. DLHC010365242026**

\+ ITA 640/2026

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -3 .....Appellant

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Advocate.

versus

COLOSSUS TRADE LINKS LTD. .....Respondent

Through: None.

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

O R D E R

% **10.08.2026**

CM APPL. 52492/2026 (for condonation of delay in re-filing) in ITA 637/2026

CM APPL. 52546/2026 (for condonation of delay in re-filing) in ITA 640/2026

1. The present applications have been filed by the appellant seeking condonation of 136 days' delay in re-filing the appeals.

2. For the reasons stated in the applications, the same are allowed and the delay of 136 days' in re-filing the appeals stands condoned.

3. The applications stand disposed of, accordingly.

ITA 637/2026, CM APPL. 52490/2026 & CM APPL. 52491/2026

ITA 640/2026, CM APPL. 52544/2026 & CM APPL. 52545/2026

4. Mr. Gaurav Gupta, learned Senior Standing Counsel for the appellant, invited Court's attention to Para No.8 of the order of the Income Tax Appellate Tribunal, Delhi Bench 'C' (*hereinafter referred to as the 'Tribunal'*) and highlighted that out of the reasons, for which the Tribunal had set aside or annulled the assessment orders, one of the reasons was, that the Assessing Officer (*hereinafter referred to as 'AO'*) had not recorded the satisfaction under Section 153C of the Income Tax Act, 1961 and submitted the Commissioner of Income Tax (Appeals), while deciding ground number 2 in this respect, had rejected the assessee's contention.

5. He argued that in the absence of any cross-appeal by the assessee, the learned Members of the Tribunal ought not to have rather could not have annulled the assessment order on that count.

6. Issue notice through all permissible modes, returnable on 25.11.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 10, 2026/*MR*