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

\# **CNR No. DLHC010106552025**

\+ ITA 47/2025

PR. COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION-1, NEW DELHI .....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kr., Mr. Rishabh Nangia, JSCs, Mr. Nikhil Jain and Ms. Nancy Jain, Advocates.

versus

GOLDERA INTERNATIONAL LTD. .....Respondent

Through: Mr. Dharan Gandhi and Mr. Subham Kumar, Advocates.

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

O R D E R

% **19.08.2026**

1. Learned Counsel for the respondent raised a preliminary objection that the appeal filed by the learned Counsel for the appellant is not maintainable, as the appellant in this case is, or the appeal has been filed by the Principal Commissioner of Income Tax (*hereinafter referred to as 'PCIT'*), whereas the same ought to have been filed by the Assessing Officer (AO) as is clear from a simple look at Section 245W of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*).

2. Having gone through sub-section (1) of Section 245W of the Act of 1961, we are of the considered view that the submission made by Mr. Dharan Gandhi, learned Counsel for the respondent is correct.

3. The present appeal stands dismissed for having been filed by wrong authority-PCIT. A liberty is however given to the AO to file a fresh appeal, in accordance with law.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 19, 2026/*MR*