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

\# **CNR No. DLHC010652382025**

+ ITA 385/2025

AALAP DIGITAL MUSIC PRIVATE LIMITED .....Appellant
Through: Mr. Vishal Kalra, Mr. Anil Kumar & Ms.Suvandna Kalra, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(1), NEW DELHI .....Respondent
Through: Mr. Indruj Singh Rai, SSC with Mr.Sanjeev Menon, Mr. Rahul Singh & Ms. Priya Sarkar, JSCs, Mr. Gaurav Kumar & Mr. Prateek Bhati, Advs.

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

O R D E R

% 20.08.2026

1. By way of the present appeal preferred under Section 260A of the Income Tax Act, 1961, the appellant/assessee has challenged the order dated 10.01.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench 'A', New Delhi (hereinafter referred to as '*Tribunal*') in ITA No.2034/Del/2023 (AY 2016-17), partly allowing the appeal preferred by the appellant/assessee.

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

> *Whether in the facts and circumstances of the case, the Tribunal was legally correct in remanding the matter to the Assessing Officer for making de-novo assessment*

and issuing direction for amortisation of the royalty payment in light of the observations made in paragraph nos.14 & 15 of the order dated 10.01.2025, beyond the finding or case set up by the Assessing Officer?

3. Issue notice. Mr. Indruj Singh Rai, learned senior standing counsel, accepts notice on behalf of the respondent.

4. During the course of admission, Mr. Kalra, learned counsel for the appellant, submitted that in the period interregnum the Assessing Officer has given effect to the Tribunal's order and has passed an order which has resulted in substantial demand against the appellant. He, therefore, prays that the appeal be heard at an early date, so as to avoid multiplicity of litigation.

5. Considering the submissions of Mr. Kalra, learned counsel for the petitioner, the appeal is ordered to be listed on 03.09.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 20, 2026
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