$~52 and 54

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

\+ ITA 240/2026

\+ ITA 242/2026

AMAR DEVI FAMILY WELFARE TRUST .....Appellant

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee, Advs.

versus

ASSTT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE -17 & ANR. .....Respondent

Through: Mr. Anurag Ojha, SSC, Mr. V.K. Saksena and Ms. Hemlata Rawat, JSCs

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **24.03.2026**

CM APPL. 18464/2026 in ITA 240/2026 *(exemption)*
CM APPL. 18566/2026 in ITA 242/2026 *(exemption)*

1. Applications seeking exemption are allowed, subject to all just exceptions.

CM APPL. 18463/2026 in ITA 240/2026 (*delay in filing)*
CM APPL. 18565/2026 in ITA 242/2026 (*delay in filing)*

2. Learned counsel for the appellant submitted that due to some inadvertence laps in his office, filing of the appeal got delayed.

3. He submitted that though three appeals were required to be filed but due to inadvertence, the present appeals which relate to Assessment Years 2010-11 and 2011-12 were omitted to be filed.

4. For the reasons stated, the delay of 148 days in filing the appeals is

condoned.

5. Application stands allowed.

ITA 240/2026
ITA 242/2026

6. The following questions of law are arising out of these appeals :

ITA 240/2026

(i) Whether on the facts & circumstances of the case and in law, reference made to UAE under Explanation (viii) [presently (ix)] to Section 153B of the Act for the financial years 2009- 10 to 2013-14 dated 4th March 2016 was valid?

(ii) Whether on the facts and circumstances of the case and in law, the extended period of limitation for framing assessment under Section 153B of the Act, on account of FT&TR reference dated 4.3.2016 made under DTAA between India & UAE, could be invoked by the AO in the assessment year 2011-12, when in the assessment year in question, no addition on account of investment by Mr. Rajeev Kumar & Ms. Ayesha Dinesh Sarna, UAE residents was made and only the addition of Rs.11,57,552/-, treating the differential rental income was made?

ITA 242/2026

(i) Whether on the facts & circumstances of the case and in law, reference made to UAE under Explanation (viii) [presently (ix)] to Section 153B of the Act for the financial years 2009- 10 to 2013-14 dated 4th March 2016 was valid?

(ii) Whether on the facts and circumstances of the case and in law, the extended period of limitation for framing assessment

under Section 153B of the Act, on account of FT&TR reference dated 4.3.2016 made under DTAA between India & UAE, could be invoked by the AO in the assessment year 2010-11, when in the assessment year in question, no addition on account of investment by Mr. Rajeev Kumar & Ms. Ayesha Dinesh Sarna, UAE residents was made and only the addition of Rs.5,27,000/-, treating the differential rental income was made?

7. Admit.

8. Issue notice. Mr. Anurag Ojha, learned Senior Standing Counsel for the respondents accepts notices.

9. List these cases for hearing in due course along with ITA 552/2025.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 24, 2026/*ss*