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

\+ ITA 246/2026

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant
Through: Mr. Ruchir Bhatia, SSC with Mr.Anant Mann & Mr. P.Gupta, JSCs

versus

TRANS GLOBE NKS HOLDING PVT. LTD. (ERSTWHILE NKS HOLDING PVT. LTD.) .....Respondent
Through:

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

O R D E R

% **25.03.2026**

1. On hearing learned counsel for the appellant and upon consideration of the order dated 24.09.2025 passed by Income Tax Appellate Tribunal *(hereinafter referred to as the 'Tribunal'),* we find that following substantial questions of law arise for consideration:

(i) Whether the Tribunal was legally justified in reducing the addition (0.15% to 0.50%) directing the purportedly received commission by the assessee while relying on the judgment dated 12.07.2021 rendered by this Court in ***ITA 158/2020*** *&* ***ITA 163/2020*** *titled* ***Dy. Commissioner of Income Tax v. M/s Bhawani Portfolio Pvt. Ltd****., ignoring the fact that in the case of* ***Bhawani (supra)****, the Assessing Officer himself had made an addition of commission income @ 2.25%?*

(ii) *Whether in the facts and circumstances of the case, the addition of the entire credits made in the books of accounts of the respondent-assessee were rightly added invoking the provision under Section 68 of the Income Tax Act, 1961 or the addition should be confined to estimated commission which the assessee might have received?.*

2. Admit.

3. Issue notice to the respondent through all permissible modes

4. List this case on 22.07.2026.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 25, 2026
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