$~1, 11 & 13

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

\+ ITA 271/2025 CM APPL. 47949/2025

\+ ITA 318/2025 CM APPL. 50919/2025

\+ ITA 320/2025 CM APPL. 50929/2025

QUALCOMM INCORPORATED .....Appellant

Through: Mr. Percy Pardiwala, Sr. Adv with Mr. Nishant Thakkar, Ms. Jasmin Amalsadvala, Mr. Hiten Thakkar, Mr. Nikhil Ranjan, Advs.

versus

DY. COMMISSIONER OF INCOME TAX & ANR. .....Respondent

Through: Mr. Ruchir Bhatia, SSC

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% 10.09.2025

<u>CM APPL. 47950/2025 in ITA 271/2025 (delay of 79 days), CM APPL. 50920/2025 in ITA 318/2025 (delay of 590 days) & CM APPL. 50930/2025 in ITA 320/2025 (delay of 590 days) (condonation of delay in filing appeal)</u>

1. For the reasons stated in the application, the delay of 79, 590 & 590 days in filing the appeal is condoned.

2. The application stands disposed of.

<u>ITA 271/2025 CM APPL. 47949/2025 ITA 318/2025 CM APPL. 50919/2025 ITA 320/2025 CM APPL. 50929/2025</u>

3. Admit.

4. The following substantial question of law arises in these three appeals.

In ITA 271/2025

"A. Whether the Impugned Final Assessment Order dated 25.10.2023 and the consequential proceedings resulting in the passing of the Impugned Tribunal Order dated 14.11.2024 are

> *liable to be quashed as being barred by limitation in terms of the Section 153(1) of the Act?"*
>
> In ITA 318/2025
> *"A. Whether the Impugned Final Assessment Order dated 31.10.2017 and the consequential proceedings resulting in the passing of the Impugned Tribunal Order dated 13.06.2023 are liable to be quashed as being barred by limitation in terms of the Section 153(1) of the Act?"*
>
> In ITA 320/2025
> *"A. Whether the Impugned Final Assessment Order dated 20.09.2018 and the consequential proceedings resulting in the passing of the Impugned Tribunal Order dated 13.06.2023 are liable to be quashed as being barred by limitation in terms of the Section 153(1) of the Act?"*

5. Mr. Ruchir Bhatia, learned Senior Standing Counsel appearing for the Revenue would submit that the substantial question framed was not raised in ITA 318/2025 & ITA 320/2025.

6. Suffice to state all the contentions of the parties, both on facts and in law are left open to be urged at the time of final hearing. Written submissions be filed by the counsel for the parties.

7. Re-notify on 24.03.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 10, 2025
RT