$~18 to 22

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

\+ ITA 290/2025 CM APPL. 49029/2025

COMMISSIONER OF INCOME TAX, (TDS)-1, DELHI

.....Appellant

Through: Mr. Sunil Agarwal SSC with Ms Monica Benjamin, Mr. Gibran Naushad JSCs, Mr. Rohit Chakraborty and Ms Nancy Jain, Advs.

versus

M/S IREO PRIVATE LTD

.....Respondent

Through: Mr. Ruchesh Sinha and Ms Upasna Vashistha, Advs.

19

\+ ITA 293/2025

COMMISSIONER OF INCOME TAX, (TDS), DELHI-1, NEW DELHI

.....Appellant

Through: Mr. Sunil Agarwal SSC with Ms Monica Benjamin, Mr. Gibran Naushad JSCs, Mr. Rohit Chakraborty and Ms Nancy Jain, Advs.

versus

IREO HOSPITALITY COMPANY PVT. LTD.

.....Respondent

Through: Mr. Ruchesh Sinha and Ms Upasna Vashistha, Advs.

20

\+ ITA 294/2025

COMMISSIONER OF INCOME TAX TDS 1 DELHI

.....Appellant

Through: Mr. Sunil Agarwal SSC with Ms Monica Benjamin, Mr. Gibran Naushad JSCs, Mr. Rohit Chakraborty and Ms Nancy Jain, Advs.

versus

IREO WATERFRONT PRIVATE LTD

.....Respondent

Through: Mr. Ruchesh Sinha and Ms Upasna Vashistha, Advs.

21

\+ ITA 573/2025

COMMISSIONER OF INCOME TAX TDS 1 DELHI

.....Appellant

Through: Mr. Sunil Agarwal SSC with Ms Monica Benjamin, Mr. Gibran Naushad JSCs, Mr. Rohit Chakraborty and Ms Nancy Jain, Advs.

versus

MS IREO RESIDENCES COMPANY PVT LTD

.....Respondent

Through: Mr. Ruchesh Sinha and Ms Upasna Vashistha, Advs.

22

\+ ITA 590/2025

COMMISSIONER OF INCOME TAX TDS1 DELHI

.....Appellant

Through: Mr. Sunil Agarwal SSC with Ms Monica Benjamin, Mr. Gibran Naushad JSCs, Mr. Rohit Chakraborty and Ms Nancy Jain, Advs.

versus

M/S IREO GRACE REALTECH PVT LTD

.....Respondent

Through: Mr. Ruchesh Sinha and Ms Upasna Vashistha, Advs.

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

**O R D E R**

**% 23.03.2026**

1. The following substantial questions of law arises in the appeals as under :

(a) *Whether in the facts and circumstances of the case, the ITAT was justified in quashing the order passed u/s 263 of the Act passed by the Commissioner of Income Tax (TDS)-1, Delhi?*

(b) *Whether the order of the Assessing Officer calculating the tax liability u/s 201(1)/201(1A) of the Act @ 10% (u/s 194I) and not @ 2% (u/s 194C) of the Act can be said to be against the interest of Revenue?*

(c) *In the face of the finding that 2% TDS was required to be deducted on EDC payments and not higher rate of 10% as deducted by the respondent assessee, was the Commissioner (TDS) justified in revising the order by holding that the assessment order was prejudicial to interest of revenue?.*

2. Admit.

3. Issue notice.

4. Mr. Ruchesh Sinha, learned counsel for the respondent accepts notice.

5. List these cases for hearing in due course.

6. Parties shall be free to move an application for early hearing of these appeals, if the matter which is said to be pending before Hon'ble Supreme Court is decided.

**DINESH MEHTA, J.**

**VINOD KUMAR, J.**

**MARCH 23, 2026/***dd*