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

+ ITA 315/2025

PR. COMMISSIONER OF INCOME TAX -15Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC.

versus

MARKANDE MISHRARespondent

Through: *Nemo.*

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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19.02.2026

1. Heard.
2. Admit.
3. The following substantial question of law arises for consideration:
 - (i) *Whether in the facts of the case the Income Tax Tribunal was correct in recording the finding that the assessee was not served?*
 - (ii) *In case the answer to first question is in affirmative then whether the Income Tax Tribunal was justified in outrightly deleting the addition made by the Assessing Officer or was it required to remand the matter back to the Assessing Officer?*
4. Issue notice through all permissible modes, returnable on 30.04.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 19, 2026/sr