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

\+ ITA 377/2025

PR. COMMISSIONER OF INCOME TAX -10 .....Appellant

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC, Mr. Surya Jindal, Adv.

versus

NEERAJ GUPTA .....Respondent

Through: None.

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

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

% **03.09.2025**

<u>CM APPL. 55653/2025(Condonation of delay)</u>

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

2. The application is disposed of.

<u>ITA 377/2025</u>

3. Mr. Gaurav Gupta, learned Senior Standing Counsel for the petitioner in support of his contention that the conclusion drawn by the Tribunal in the impugned order that extension of time limit for completion of assessment owing to special audit would not be available is erroneous by relying on the judgment of the Hon'ble the Supreme Court in ***Sahara India (Firm) vs. Commissioner of Income Tax, Central-I*** **(2008) 169 Taxman 328 (SC)**, wherein according to him the Supreme Court has held that the said judgment

will have prospective effect.

4. According to him, the Supreme Court was concerned with the Assessment Year ('**AY**') 2006-07 and as such, the judgment would have no bearing insofar as the AY 2003-04 is concerned.

5. Issue notice to the respondent through all permissible modes, returnable on 09.02.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 3, 2025
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