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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 with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

versus

NEERAJ GUPTA

.....Respondent

Through: Mr. Arjun Pant, Adv.

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

O R D E R

% 09.02.2026

1. In view of the order dated 19.02.2025 passed by Income Tax Appellate Tribunal (*hereinafter referred to as 'Tribunal'*) following substantial questions of law arise for consideration before this Court :-

i. Whether in the facts and circumstances of the case, the Tribunal was legally correct in holding that an opportunity of hearing was required to be given to the assessee before ordering for special audit under Section 142(2A) of the Income Tax Act, 1961.

ii. In case the answer of the first question is affirmative, whether the Tribunal was justified in quashing the assessment order outrightly or was it supposed to remand the matter back to the Assessing

Officer and directing him to proceed from the stage of appointing special auditor (after providing opportunity of hearing) and passing assessment order thereafter?

2. Mr. Arjun Pant, learned counsel for the respondent accepts notice.

3. Since only a small issue is involved and the matter relates to Assessment Year 2003-04, we deem it appropriate to list this case for consideration on 11.02.2026.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 9, 2026/*dd*