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

\+ ITA 384/2025

COMMISSIONER OF INCOME TAX (TDS)-2, DELHI

.....Appellant

Through: Mr. Sanjay Kumar, SSC, Ms. Monica Benjamin and Ms. Easha, Advs.

versus

M/S SIKKA INFRASTRUCTURE PVT. LTD.

.....Respondent

Through: Mr. Siddharth Malhotra, Adv.

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

O R D E R

% 15.09.2025

1. Admit. The following questions of law arises for consideration in this appeal:

> *"A. Whether on facts and circumstances of the case and in law, Hon'ble ITAT has erred in not appreciating the fact that the nature of transaction i.e. payment of lease rent to NOIDA Authority is such that it would be liable to TDS under Section 1941 of the Income Tax Act, 1961 for the relevant year especially when such a view has been upheld by this Hon'ble Court in the case of Rajesh Projects (India) Pvt. Ltd. (2017) 78 Taxmann.com 263(Del) which has been affirmed by the Hon'ble Supreme Court?*
> *B. Whether on the facts and in the circumstances of the case, Hon'ble ITAT had erred in in holding that decision of this Hon'ble Court in the case of Rajesh Projects (India) Pvt. Ltd. Vs. CIT is prospective, whereas this Hon'ble Court has held in the said case that payments to NOIDA attracts TDS under Section 1941 of the Act on payment of lease rent although this Hon'ble Court has made the operation of judgement prospective in this specific case, in its wisdom, considering, assessee's plea of its bona-fide belief that lease rent is not susceptible to provision of Section 1941, in view of*

specific communications made by the NOIDA to the Deductor for not deducting TDS, which cannot be applicable in other cases?"

2. Counsel for the parties to file their written submissions along with the judgments they intend to rely upon within eight weeks.

3. Renotify on 26.02.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 15, 2025

ss