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

+ ITA 534/2025

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

versus

ANIL KUMAR MITTAL

.....Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

16.10.2025

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1. The submission of Mr. Apoorv Agarwal, learned counsel for the appellant is that the conclusion drawn by the Tribunal that the Assessing Officer has not carried out any independent enquiry/ investigation is a perverse finding.

2. In support of his submission, he has drawn our attention to the Assessment Order, more specifically paragraphs 7 to 12 to contend that the averments therein, depicts the enquiry/ investigation was carried out by the



AO.

3. Issue notice through all permissible modes returnable on 29.04.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 16, 2025

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