$~102 to 105

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

\+ ITA 46/2026

\+ ITA 47/2026

\+ ITA 48/2026

\+ ITA 49/2026

PR. COMMISSIONER OF INCOME TAX -GHAZIABAD

.....Appellant

Through: Mr. Anant Mann, JSC

versus

RAMA ALLIED PRODUCTS MARKETING PVT. LTD.

.....Respondent

Through: None

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

O R D E R

% **29.01.2026**

CM APPL. 4720/2026 in ITA 46/2026 (*delay in re-filing*)
CM APPL. 4744/2026 in ITA 47/2026 (*delay in re-filing*)
CM APPL. 4934/2026 in ITA 48/2026 (*delay in re-filing*)
CM APPL. 4936/2026 in ITA 49/2026 (*delay in re-filing*)

1. Instant application has been filed under Section 151 of the Civil Procedure Code, 1908, read with Section 5 of the limitation act seeking condonation of delay of 27 days in re-filing ITA 46/2026, ITA 47/2026 and ITA 49/2026 and 42 days in re-filing ITA 48/2026.

2. For the reasons stated in the applications, the delay is condoned.

3. Applications stand allowed.

CM APPL. 4719/2026 and ITA 46/2026 (*delay in filing*)
CM APPL. 4743/2026 and ITA 47/2026 (*delay in filing*)
CM APPL. 4933/2026 and ITA 48/2026 (*delay in filing*)
CM APPL. 4935/2026 and ITA 49/2026 (*delay in filing*)

4. Learned counsel for the petitioner invited Court's attention towards

para No. 3 of the conclusion of the remand report sent by the Assessing Officer to the Appellate Authority and highlighted that it has been reported that cheque books of M/s Mohan Lal Gupta & Sons, M/s. Yash Traders, M/s. T.R. Traders, proprietorship concerns of Mr. Mohan Lal Gupta were found/recovered from assessee's possession.

5. Hence, we find that following substantial questions of law arise in the order of the Tribunal :-

> I. Whether the Tribunal was justified in allowing the appeal and holding that the Commissioner of Income Tax (Appeals) and AO did not have any incriminating material to substantiate the addition, more particularly when the assessee was found in possession of cheque books of M/s Mohan Lal Gupta & Sons, M/s Yash Traders and M/s T.R. Traders, proprietorship concerns of Mr. Mohan Lal Gupta?
>
> II. Whether possession of cheque books of three concerns from whom the purchase bills were allegedly procured and the statement of Mohan Lal Gupta and Devender Kumar (that they have provided bills to the petitioner) are not enough to conclude that the respondent-asessee had procured the bogus purchase bills?

6. Admit.

7. Issue notice through all permissible modes, returnable on 22.04.2026.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 29, 2026/*ss*