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

\+ ITA 86/2026

PR COMMISSIONER OF INCOME TAX (EXEMPTIONS), NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs.

versus

SARASWATI EDUCATIONAL SOCIETY REGD

.....Respondent

Through: None

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

O R D E R

% 02.02.2026

CM APPL. 7014/2026 (*exemption*),

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

CM APPL. 7015/2026 (*delay of 281 days in re-filing*)

3. For the reasons stated in the application, the delay of 281 days in re-filing the appeal is condoned.

4. The application is disposed of.

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5. Following substantial questions of law arises out of the order passed by the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*) :-

I. Whether the Tribunal was justified in holding the assessment order to be violative of principles of natural justice, more particularly when the notice had been uploaded on Income Tax Business Application (ITBA) portal on 05.03.2024 and the assessee had accessed such portal on multiple occasions?

II. Whether the judgment of Allahabad High Court in the case of **M.L. Chains v. Principal Commissioner of Income Tax** reported in [2023] 154 taxmann.com 508 (Allahabad) and Delhi High Court in the case of **Tulsi Tracom (P.) Ltd. v. Commissioner of Income Tax-9** reported in [2017] 86 taxmann.com 35 (Delhi) are applicable in the facts of present case?

III. Even if the Tribunal was of the view that principles of natural justice were not followed, was the Tribunal justified in quashing and setting aside the order of the Commissioner of Income Tax (Exemptions) [*hereinafter referred to as* 'CIT(E)] out-rightly or should it have remanded the matter back to the CIT(E)?

6. Admit.

7. Issue notice through all permissible modes, returnable on 30.04.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 2, 2026/*ss*