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

+ ITA 141/2026 CM APPL. 11467/2026

+ ITA 142/2026 CM APPL. 11588/2026

+ ITA 143/2026 CM APPL. 11607/2026

PR. COMMISSIONER OF INCOME TAX, DELHI -7

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar, JSC and Mr. Rishabh Nangia, Adv.

versus

RAMA HYGIENIC PRODUCTS PVT. LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **19.02.2026**

CM APPL. 11466/2026 (Exem.) in ITA 141/2026

CM APPL. 11587/2026 (Exem.) in ITA 142/2026

CM APPL. 11606/2026 (Exem.) in ITA 143/2026

1. Exemptions are allowed, subject to all just exceptions.

2. The applications stand allowed.

CM APPL. 11468/2026 (delay in re-filing) in ITA 141/2026

CM APPL. 11589/2026 (delay in re-filing) in ITA 142/2026

CM APPL. 11608/2026 (delay in re-filing) in ITA 143/2026

3. 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 141 days in re-filing ITA 141/2026, ITA 142/2026 and ITA 143/2026.

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

5. Applications stand allowed.

CM APPL. 11467/2026 (delay in filing) in ITA 141/2026

CM APPL. 11588/2026 (delay in filing) in ITA 142/2026

CM APPL. 11607/2026 (delay in filing) in ITA 143/2026

6. 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 46 days in re-filing ITA 141/2026, ITA 142/2026 and ITA 143/2026.

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

8. Applications stand allowed.

ITA 141/2026

ITA 142/2026

ITA 143/2026

9. 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.

10. 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 on the facts and in the circumstances of the case, the Hon'ble ITAT has failed to appreciate that the statements of key persons such as suppliers and intermediaries recorded u/s 132(4) which were linked to the post search proceedings and constituted incriminating material capable of justifying additions u/s 153A?

11. Admit.
12. Issue notice through all permissible modes, returnable on 22.04.2026.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 19, 2026/ dd