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

\+ ITA 243/2026 CM APPL. 18568/2026

PR. COMMISSIONER OF INCOME TAX 4 NEW DELHI .....Appellant

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC & Mr. Udit Dad, Adv.

versus

MR GAURAV SINGHAL .....Respondent

Through: *Nemo.*

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

O R D E R

% **24.03.2026**

CM APPL. 18569/2026 ***[delay in re-filing]***

1. Instant application has been filed under Section 151 of Code of Civil Procedure, 1908 seeking condonation of delay in re-filing the appeal.

2. For the reasons stated in the application, the delay of 249 days in re-filing the appeal is condoned.

3. Application stands disposed of.

CM APPL. 18567/2026 ***[Exemption]***

4. Allowed. Subject to all just exceptions.

5. Application stands disposed of.

ITA 243/2026 & CM APPL. 18568/2026

6. The following substantial questions of law arise out of the order dated 29.01.2025 passed by the Income Tax Appellate Tribunal, ‘C’ Bench, New

Delhi *(hereinafter referred to as 'the Tribunal')*, in ITA No. 5786/Del/2018 for the Assessment Year 2014-15:

(i) Whether in the facts and circumstances of the case, the assessee having taken part in the proceedings before the Assessing Officer namely I.T.O. Ward 17(4), New Delhi without resisting the jurisdiction, and having suffered the assessment order can subsequently challenge the jurisdiction of said officer by contending that the notice was issued to him by I.T.O. Ward 40(1), New Delhi?

(ii) Whether the order of the Tribunal setting aside the assessment order on the ground of jurisdiction is legally correct in face of the mandate of Section 124 (3) of the Income Tax Act, 1961?

7. Admit.

8. Issue notice to the respondent through all permissible modes, returnable on 07.07.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 24, 2026/*sr*