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

\+ ITA 298/2026

PR. COMMISSIONER OF INCOME TAX -10 .....Appellant

Through: Mr. Gaurav Gupta, SSC with Mr.Shivendra Singh & Mr. Yojit Pareek, JSCs, Mr. Surya Jindal & Ms.Sanya Jindal, Advs.

versus

DABUR INVEST CORP. .....Respondent

Through: Mr. M.P. Rastogi, Mr. Kaushik, Mr.Ram Naresh, Mr. Shivam Malik & Mr. Ajay Kr. Jain, Advs.

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

O R D E R

% 22.04.2026

CM APPL. 23322/2026 (delay in re-filing)

1. This is an application filed by the appellant seeking condonation of 204 days' delay in re-filing the appeal.

2. For the reasons stated, the application is allowed and the delay of 204 days in re-filing the appeal is condoned.

3. The application is disposed of.

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4. By way of the present appeal filed under Section 260A of the Income Tax Act, 1961, the appellant has challenged the order dated 04.06.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench 'E', New Delhi

(*hereinafter referred to as 'Tribunal'*) for Assessment Year 2018-19.

5. On perusal of the impugned order, we find that the Tribunal has relied upon its previous orders for Assessment Years 2013-14, 2014-15 and 2015-16.

6. Mr. Gaurav Gupta, learned senior standing counsel for the appellant-Department, fairly pointed out that the appeal filed by the Department against the order of the Tribunal for AY 2015-16 has been decided vide the order dated 08.10.2025 passed in ITA 493/2025 (***Pr. Commissioner of Income Tax, Delhi 1 v. M/s Dabur Invest Corp. Ltd.***) and in light of the same, there shall be hardly anything for him to argue.

7. In the case of ***M/s Dabur Invest Corp. Ltd. (supra)***, this Court held thus:

> *"4. He has handed over a copy of the order in ITA 482/2019 and connected appeals. The same reads as under:*
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> > *"1. We had taken note of the undisputed facts which had emerged from the record with respect to „Option Price Contribution" in our order of 08 April 2024. While passing that order, we had found and were apprised that the aforesaid question has been consistently answered in favour of the assessee right from Assessment Years ["AYs""] 2002-03 to AY 2023-24.*
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> > *2. We had also taken note of the judgment rendered by the Income Tax Appellate Tribunal ["ITAT"] itself dated 11 February 2021 yet again answering that question in favour of the assessee. Mr. Agrawal submits that the Revenue has filed an appeal against the aforesaid order bearing Diary No.796375/2021.*

3. However, and in light of the view which has been taken persistently coupled with the appellants failing to indicate any fact or facet which may distinguish the AYs" with which we are concerned in this batch, we find no justification to entertain these appeals. We in this regard bear in mind the principles of consistency.

4. These appeals shall stand dismissed."

5. In view of the submission made by Mr. Agrawal and the fact that the Tribunal has also relied upon its own order passed for the Assessment Years (AY) 2013-14 and 2014-15, as is noted from paragraph 70 of the impugned order and to maintain consistency, as no substantial question of law arises for consideration, this appeal is dismissed."

8. In view of the aforesaid, the present appeal alongwith pending applications is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 22, 2026

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