$~82 & 83

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

\+ ITA 358/2026 & CM APPL. 29145/2026

\+ ITA 359/2026 & CM APPL. 29147/2026

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann and Mr. Pratyaksh Gupta, JSCs

versus

P.C. JEWELLER LTD. .....Respondent

Through: Mr. Vaibhav Kulkarni and Ms. Kanika Sethi, Advs.

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

O R D E R

% 30.04.2026

CM APPL. 29146/2026 (Delay) in ITA 358/2026

CM APPL. 29148/2026 (Delay) in ITA 359/2026

1. For the reasons stated, delay of 109 days in refilling the appeal in the above mentioned applications is condoned.

2. The applications are allowed.

ITA No. 358/2026 & CM APPL. 29145/2026 (Delay)

ITA No. 359/2026 &CM APPL. 29147/2026 (Delay)

3. On hearing learned counsel for the parties, we feel that following substantial questions of law arise out of the instant appeal:-

> *(i) Whether on the facts and circumstances of the case, the Income Tax Appellate Tribunal(ITAT)*

was right in accepting the additional ground for claiming expenses through cross-objection when the issue was not in dispute neither at the level of AO nor before the CIT(A)?

(ii) Whether the excise duty subsidy which the respondent-assessee has received from the State of Uttarakhand pursuant to notification No. 50/2003 dated 10.06.2003 should be treated to be a revenue receipt or capital receipt in the hands of the respondent-assessee?

(iii) Whether the Ld. ITAT was legally correct in permitting the assessee to raise a fresh and fact dependent claim, in an appeal arising out of an intimation under Section 143(1)(a) of the Income Tax Act, 1961, which was neither made in the original return nor through a revised return?

4. Admit.

5. Issue notice. Mr. Vaibhav Kulkarni, learned counsel for the respondent accepts notice.

6. List these appeals for final hearing in due course.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 30, 2026/*cd*