$~16 to 18

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

\+ W.P.(C) 6460/2014

COMMISSIONER OF INCOME TAX-XIII .....Petitioner

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

versus

SUNIL BHANSALI .....Respondent

Through: Mr Amol Sinha with Mr Ankit Kumar, Advs.

17 + W.P.(C) 2819/2017, CM APPL. 12306/2017

COMMISSIONER OF INCOME TAX –VII .....Petitioner

Through: Mr. Vipul Agarwal, SSC, Ms. Sakshi Sehawal, Mr. Akshat Singh, JSCs and Mr. Gaoraang Ranjan and Ms. Harshita Kotru, Advs.

versus

M/S PUSMA INVESTMENT PVT. LTD. & ANR......Respondents

Through: Mr Amol Sinha with Mr Ankit Kumar, Advs.

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\+ W.P.(C) 2474/2018, CM APPL. 10261/2018

THE PR. COMMISSIONER OF INCOME TAX-7 .....Petitioner

Through: Mr. Indruj Rai SSC, Mr. Sanjeev Menon and Mr. Rahul Singh JSCs

versus

M/S OSPRO FINANCIAL & INVESTMENT PVT. LTD. & ANR.
.....Respondents

Through: Mr Amol Sinha with Mr Ankit Kumar, Advs.

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

ORDER

% **03.02.2026**

1. Ms. Naincy Jain, learned Junior Standing Counsel for the Income Tax Department submitted that issue in all the present writ petition is squarely covered in favour of the Income Tax Department by the judgment of this Court in the case of **Principal Commissioner of Income Tax (Central) 2, Delhi v. Pankaj Buildwell Ltd. & Group,** NC: 2024:DHC:2919-DB decided on 10.04.2024 and affirmed by Hon'ble the Supreme Court in Special Leave Petition (Civil) Diary No. 36384/2024 filed thereagainst which has been dismissed on 23.09.2024.

2. In support of her contentions that the issue is covered, learned counsel submitted that the respondent-assessee did not make true and full disclosure before the Income Tax Settlement Commission (ITSC), while submitting the application. Ms. Jain asserted that it was only thereafter, he had offered certain more income and the disclosure therefore, cannot be treated to be true and full disclosure, as provided under Section 245C of the Income Tax Act.

3. Learned counsel for the respondent prays for and is granted four weeks time to complete instructions and respond to the submission made by Ms. Jain.

4. List this case on 17.04.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 3, 2026/*cd*