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

\+ ITA 479/2025

COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION-1, NEW DELHI

.....Appellant

Through: Mr. Puneet Rai and Mr. Vipul Aggarwal, SSCs.

versus

FINASTRA INTERNATIONAL FINANCIAL SYSTEMS PTE LIMITED

.....Respondent

Through: Mr. Persy Pardiwala and Mr. Sachit Jolly, Sr. Advs (at Court's request)

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

O R D E R

% 24.03.2026

CM APPL. 18335/2026 (to defer the filing of appeal)

1. This is perhaps the first application under Section 158AB of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) filed before this Court.

2. We requested Mr. Percy Pardiwala and Mr. Sachit Jolly, learned Senior Counsel to assist the court as to how the applications of this nature are to be dealt with, more particularly when such applications arise in cases of assessees other than the assessee whose case is pending consideration before this Court under Section 260A or 256 of the Act of 1961.

3. Having heard Mr. Puneet Rai and Mr. Vipul Aggarwal, learned Senior

Standing Counsel and Mr. Pardiwala & Mr. Jolly and having gone through the scheme of the Act, we are of the view that provision envisages a separate application to be filed, independent of the pending appeal, because an application under Section 158AB of the Act of 1961 may pertain to the same assessee or different assesses.

4. Though, presently we are dealing with the instant application in the pending appeal, we however direct the Registry to create a separate category for dealing with the applications under Section 158A or 158AB of the Act of 1961.

5. Let a notice be issued to the respondent (Finastra International Financial Systems PTE Limited) returnable on the date of hearing of the appeal already fixed i.e. 15.07.2026.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 24, 2026/*dd*