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

\+ ITA 347/2026

PR. COMMISSIONER OF INCOME TAX-4, DELHI
.....Appellant

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

versus

NAGESHWAR BUILDERS PVT. LTD. .....Respondent

Through:

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

<u>O R D E R</u>

% 29.04.2026

<u>CM APPL. 28759/2026 (delay in re-filing)</u>

1. This is an application seeking condonation of delay of 579 days in re-filing the appeal.

2. For the reasons stated in the application, the same is allowed and the delay of 579 days in re-filing the appeal stands condoned.

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3. The present appeal has been preferred under Section 260A of the Income Tax Act, 1961 by the appellant-Department challenging the order dated 29.04.2024 passed by the Income Tax Appellate Tribunal, Delhi Bench ‘E’, New Delhi in ITA Nos.1661-1664/DEL/2023.

4. The following substantial questions of law arise for consideration in

the appeal:-

(i) Whether in the facts of the case, one common approval for different Assessment Years granted by the additional Commissioner of Income Tax was contrary to law?

(ii) *In case the answer to the first question is in the affirmative, whether the lapse is procedural or substantial warranting annulment of the assessment pro*ceedings?

5. Admit.

6. Issue notice to the respondent through all permissible modes.

7. List this case on 29.07.2026 along with ITA 312/2026.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 29, 2026
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