

SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			<p><b><u>ITA/12/2026</u></b></p> <p>Commissioner Of Income Tax --Petitioner</p> <p style="text-align: center;"><b>Versus</b></p> <p>Weatherford Oil Tools M E Limited --Respondent</p> <p><b><u>Hon'ble Manoj Kumar Gupta, C. J.</u></b> <b><u>Hon'ble Subhash Upadhyay, J.</u></b></p> <p>1. Mr. Hari Mohan Bhatia, learned counsel for the appellant.</p> <p>2. Mr. P. R. Mullik, learned counsel appearing through V.C. has accepted notice on behalf of the respondent. He states that he would file his appearance on behalf of the respondent and also counter affidavit within six weeks.</p> <p>3. Learned counsel for the appellant states that the ITA No. 04 of 2026 is already pending before this Court on same substantial question of law, which arises for consideration in this appeal, which is as follows:</p> <p style="text-align: center;"><i>“Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT erred in allowing the appeal of the assessee by completely overlooking the amended provisions of Section 19(1)(i), 9 (1) (vii), 44AB, 44 DA of the Act which were applicable to the</i></p>

*assessment year under consideration. "*

4. Accordingly, the instant appeal is also admitted on the aforesaid question of law.

5. List after six weeks along with ITA No. 04 of 2026 and ITA No. 22 of 2025, wherein also it is stated that identical question is involved showing name of Mr. P.R.Mullik, as counsel for the respondent.

**(Subhash Upadhyay, J.) (Manoj Kumar Gupta, C.J.)**

08.05.2026

08.05.2026

Kaushal