



2026:DHC:7788-DB



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* IN THE HIGH COURT OF DELHI AT NEW DELHI

% Date of decision: 10.09.2026
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CNR No. DLHC010505912024

+ ITA 437/2024

PR. COMMISSIONER OF INCOME TAX-12, DELHIAppellant
Through: Mr. Siddhartha Sinha, SSC

versus

SMT. SALONI NARANGRespondent
Through: Dr. Rakesh Gupta, Sr. Adv. with
Mr.Somil Agarwal & Mr. Dushyant
Agrawal, Adv.**CORAM:**
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA**J U D G M E N T****DINESH MEHTA, J. (ORAL)**

1. The present appeal under Section 260A of the Income Tax Act, 1961 has been directed against the common judgment in the order dated 19.06.2023 passed by the Income Tax Appellate Tribunal, Bench "D" New Delhi (hereinafter referred to as "*the Tribunal*"), whereby the Tribunal has allowed appeals filed by the respondent/assessee for the Assessment Year (AY) 2006-07, while relying upon judgment of this Court rendered in the case of ***Principal Commissioner of Income Tax, Central-1, Delhi v. Smt. Sneh Lata Sawhney and Ors.*** reported in 2025:DHC:3617-DB.
2. Before Mr. Siddhartha Sinha, learned Senior Standing Counsel for the



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appellant could advance his submissions, Dr. Rakesh Gupta, learned Senior Counsel for the respondent, submitted that even if the best argument of the appellant is to be taken into account, the appellant's appeal is anyway liable to be rejected, in view of the recent judgment of this Court rendered on 22.01.2026, in the case of ***Principal Commissioner of Income Tax, Central-1, Delhi v. Sanjay Jain*** reported in **2026:DHC:585-DB**.

3. Mr. Siddhartha Sinha, learned Senior Standing Counsel for the appellant, is not in a position to controvert the aforesaid position of facts and law.

4. Having heard learned counsel for the parties, we are of the considered opinion that the appeal is liable to be dismissed in light of the judgment of this Court in the case of ***Sneh Lata Sawhney (supra)*** which has further been followed and elaborated by this Court in the case of ***Sanjay Jain (supra)***.

5. The appeal stands dismissed accordingly.

DINESH MEHTA
(JUDGE)

RAJNEESH KUMAR GUPTA
(JUDGE)

SEPTEMBER 10, 2026

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