

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “H-FRIDAY” BENCH: NEW DELHI**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**S.A.No.60/Del/2026
[In IT(TP)A No.8/Del/2026]
[Assessment Year : 2022-23]**

Tribal Fusion R & D LLP, Office No.101, 1 st Floor, Ganga Apartments, 1/50, Lalita Park, Laxmi Nagar, East Delhi, New Delhi PAN-AAMFT9610P	vs	DCIT Circle-34(1) Delhi
APPELLANT		RESPONDENT
Assessee by	Shri Nikhil Tiwari, CA (V/C)	
Revenue by	Shri Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	06.02.2026	
Date of Pronouncement	11.02.2026	

ORDER

PER MANISH AGARWAL, AM :

This stay application is filed by the applicant/assessee seeking stay on the recovery of outstanding demand of Rs. 1,13,40,520/- created for in terms of the assessment order passed u/s 143(3) r.w.s. 144C(13) r.w.s. 144B of the Income Tax Act, 1961 dt. 17.12.2025 for Assessment Year 2022-23for Assessment Year 2022-23.

2. Ld.AR for the assessee stated that transfer pricing adjustment made by TPO/AO towards Provision for Software development Services of Rs. 1,09,21,325/- and Provision for Online Advertisement Support Services of Rs. 82,94,646/- are made with considering the fact that the margin within the tolerable range therefore, the balance

of convenience is in favour of the assessee. Accordingly, he requested for granting of stay on entire outstanding demand.

3. On the other hand, Ld. Sr. DR for the Revenue stated that at least assessee be directed to deposit 20% of the total outstanding demand. He prayed accordingly

4. Heard both the parties. Considering the overall facts of the case, in our considered opinion assessee has good case for granting the stay. Accordingly, we direct the assessee to deposit a sum of INR 10.00 Lakhs within a period of 15 days from the receipt of this order and the balance outstanding demand is stayed for a period of 180 days or till the disposal of the appeal whichever is earlier.

5. In the result, the present Stay Application of the assessee is allowed in terms of the directions given herein above.

Order pronounced in the open Court on 11.02.2026.

Sd/-

(YOGESH KUMAR U.S)
JUDICIAL MEMBER

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:-11.02.2026

Amit Kumar, Sr.P.S

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
6. Guard File

ASSISTANT REGISTRAR
ITAT, NEW DELHI