

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

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

S.A.No.642/Del/2025

[In IT(IT)A No.60/Del/2025]

[Assessment Year : 2016-17]

Rekha Gupta C/o-Sanjiv Sapra & Associates LLP, Chartered Accountant, C-763, New Friends Colony, New Delhi-110025 PAN-BJGPG4144M	vs	ACIT Circle-1(3)(1) International Taxation New Delhi
APPELLANT		RESPONDENT
Assessee by	Shri Sanjiv Sapra, FCA	
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 INR 1,40,48,825/- till the disposal of the main appeal for Assessment Year 2016-17 and early hearing of the captioned appeal.

2. Heard both the parties. Considering the facts of the case, in the instant case, early hearing is granted in the case of the assessee in appeal No. IT(IT)A No.60/Del/2025 [Assessment Year 2016-17] and Registry is directed to fix the case for hearing before the regular bench on 10.03.2026. Till then the Revenue is directed not to take any coercive action for the recovery of outstanding demand. As the

date of hearing is noted by both the parties, no separate notice of hearing will be issued to the either party.

3. In the result, the present Stay Application of the assessee is disposed off.

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