

**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.56/Del/2026

[In IT(TP)A No.22/Del/2026]

[Assessment Year : 2022-23]

Enercon Windenergy Pvt.Ltd. Plot No.71, Sector-32 Institutional Area, Gurugram Haryana-122001 PAN-AAECE8606K		vs	ITO Ward-8(1), Delhi/ Assessment Unit, NFAC, Delhi
APPELLANT			RESPONDENT
Assessee by	Shri Prashant Meharchandani, Adv. (V/C) & Ms. Kanika Jain, Adv.		
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. 2,19,87,690/- 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. 26.12.2025 for Assessment Year 2022-23.

2. The ld. AR for the assessee stated that an application u/s 154 of the Act was filed before the AO on 23.01.2026 and if the same is considered, the outstanding demand would be reduced substantially. He thus prayed that the Ao be directed to disposed off the rectification application filed and further, prayed to stay the balance outstanding demand the disposal of appeal. Ld. AR informed that the appeal

against the assessment was filed on 23.01.2026 and allotted the appeal No. 22/Del/20226.

3. On the other hand, ld. Sr. DR vehemently opposed the granting of stay and submits that the rectification application has been filed very recently and therefore, AO should be allowed reasonable time to examine the same.

4. Heard the parties and perused the records before us. It is observed that rectification application is filed only on 23.01.2026 wherein one of the issues, is that addition of INR 9,26,389/- towards Income from Other Sources has taxed twice. Except this, the other issue is regarding incorrect allowance of brought forward unabsorbed losses however, when query was raised by the Bench, it is stated by Ld. AR that amount of brought forward losses has not yet been finally determined and the assessment/appeals for preceding assessment years to which such losses pertained, are yet to be finalized.

5. In view of above discussion, *prima facie* assessee has made a good case for granting the stay accordingly, we direct the assessee to deposit 20% of the outstanding demand as reduced by the amount of tax including surcharges, if any, Cess and interest payable on the addition of INR 9,26,389/-, being double addition as claimed, within a period of 30 days from the receipts of this order and the balance demand is stayed for a period of 180 days or till the disposal of the appeal whichever is earlier.

6. 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