

**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.626/Del/2025

[In ITA No.3251/Del/2023]

[Assessment Year : 2021-22]

Cairn Energy Hydrocarbons Ltd, ASF Center, Tower-B, 362-363, Jwala Mill Road, Phase-IV, Udyog Vihar, Gurgaon, Haryana. PAN-AACCC3279J	vs	DCIT Gurgaon
APPELLANT		RESPONDENT
Assessee by	Shri Ravi Sharma, Adv & Shri Kshitij Bansal, CA	
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 has been filed by the applicant/assessee seeking extension of stay on the recovery of outstanding demand for Assessment Year 2021-22.

2. Heard both the parties. The stay has originally been granted on 28.11.2023 by the order of Tribunal which was extended for a period of 180 days from time to time on 31.05.2024, secondly on 05.12.2024 and lastly on 04.07.2025 which was expired on 31.12.2025. It is relevant to state that revenue has filed an undertaking dt. 01.07.2025 that the outstanding demand has been marked as 'Non-Collectible' on ITBA Portal and no recovery shall be forced till the next date of hearing. In the meantime, the hearing in

the case of the assessee is adjourned *sine die* as it involves the issue of DIN which is pending before the Hon'ble Supreme Court. Since the last extension of the stay granted on 04.07.2025 is expired therefore, the applicant-assessee is seeking further extension of stay.

3. Since the revenue has already filed the undertaking for not collecting the outstanding demand and the issue challenged in appeal involved the issue of DIN which is pending before the Hon'ble Supreme Court thus, in view of these facts, the stay in the case of the assessee originally granted on 20.11.2023 and lastly extended on 04.07.2025 is extended for a further period of 180 days or till the disposal of the appeal, whichever is earlier.

4. With these directions, the present Stay petition filed by 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