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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

4,6 &amp; 7

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**ITA 336/2019**

THE PR. COMMISSIONER OF INCOME TAX -4

..... Appellant

Through: Mr Zoheb Hossain, Senior Standing  
Counsel with Mr Deepak Anand,  
Junior Standing Counsel for Revenue.

versus

HOUSING & URBAN DEVELOPMENT  
CORPORATION LTD.

..... Respondent

Through: Mr Gagan Kumar Mohita, Advocate.

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**ITA 340/2019**

THE PR. COMMISSIONER OF INCOME TAX -4

..... Appellant

Through: Mr Zoheb Hossain, Senior Standing  
Counsel with Mr Deepak Anand,  
Junior Standing Counsel for Revenue.

versus

HOUSING & URBAN DEVELOPMENT  
CORPORATION LTD

..... Respondent

Through: Mr Gagan Kumar Mohita, Advocate.

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**ITA 342/2019**

THE PR. COMMISSIONER OF INCOME TAX -4

..... Appellant

Through: Mr Zoheb Hossain, Senior Standing  
Counsel with Mr Deepak Anand,  
Junior Standing Counsel for Revenue.

versus

HOUSING & URBAN DEVELOPMENT  
CORPORATION LTD.

..... Respondent

Through: Mr Gagan Kumar Mohita, Advocate.

**CORAM:****JUSTICE S.MURALIDHAR****JUSTICE TALWANT SINGH**



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**ORDER**  
**06.08.2019**

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**CM 15172/2019 (exemption) in ITA 340/2019**

**CM 15394/2019 (exemption) in ITA 342/2019**

1. Allowed, subject to all just exceptions.

**ITA 336/2019**

**ITA 340/2019**

**ITA 342/2019**

2. In all these three matters, the short question urged by the Revenue is whether the Income Tax Appellate Tribunal ('ITAT') could have decided the application filed by the Assessee under Section 254 (2) of the Income Tax Act, 1961 ('Act') beyond the time stipulated therein, which is six months. The amendment to Section 254 prescribing the above time limit was made with effect from 1<sup>st</sup> June, 2016.

3. Learned counsel for the Assessee appearing on advance notice points out that after the impugned order passed by the ITAT under Section 254 (2) of the Act, restoring the appeals for a fresh hearing before itself, the appeals have in fact been heard and orders reserved. In view of these subsequent developments, the Court does not consider it appropriate to interfere in these cases. The question of law urged, however, left open for consideration in some other appropriate case.

4. The appeals are dismissed. No costs.

  
S.MURALIDHAR, J

  
TALWANT SINGH, J

AUGUST 06, 2019/rd