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

+ **ITA 118/2023 & CM No.9911/2023**

PR. COMMISSIONER OF INCOME
TAX (CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr Standing
Counsel.

versus

GREEN MARK INFRA LTD.

..... Respondent

Through: Dr Rakesh Gupta, Mr Somil Agarwal
and Mr Anshul Mittal, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **01.03.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

**CM No.9911/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 134 days in re-filing the appeal]**

1. This is an application moved on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

1.1 According to the appellant/revenue, there is a delay of 134 days.

2. Dr Rakesh Gupta, who appears on behalf of the respondent/assessee, says that he does not oppose the prayer made in the application.

3. Accordingly, the delay is condoned.

4. The application is disposed of, in the aforesaid terms.

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5. This appeal is directed against the order dated 01.04.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

5.1 The Tribunal *via* the impugned order has recalled its order dated 26.10.2018 passed in ITA No.6206/Del/2015 and Cross Objections (CO)No.398/Del/2015 concerning Assessment year (AY) 2007-08.

6. We are told that insofar as the appellant/revenue’s appeal and the respondents/assessee’s cross-objections for AYs 2008-09 and 2009-10 are concerned, they were also disposed of *via* the very same order passed by the Tribunal, i.e., order dated 26.10.2018.

7. Mr Sanjay Kumar, who appears on behalf of the appellant/revenue, says that against the very same order concerning AYs 2008-09 and 2009-10, appeals were preferred with this court. The said appeals were numbered as ITA Nos. 79/2023 and 78/2023. The said appeals, for the reasons given in the order dated 13.02.2023, were dismissed.

8. Having regard to the same and for the reasons given in the order dated 13.02.2023, the instant appeal is also dismissed.

9. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 1, 2023

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Click here to check corrigendum, if any

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