



\$~22

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

+ **ITA 141/2023**

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel.

versus

MARUTI SUZUKI INDIA LTD. Respondent

Through: Ms Kavita Jha, Advocate.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **13.03.2023**

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

CM APPL. 11606/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 40 days in filing the appeal*]

1. This is an application moved on behalf of the appellant/revenue, seeking condonation of delay in filing the appeal.
2. According to the appellant/revenue, there is delay of 40 days.
3. Having regard to the extent of delay, which is not large, we are inclined to condone the same.
4. The delay is, accordingly, condoned.
5. The application is disposed of.

ITA 141/2023

page 1 of 3



CM APPL. 11607/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 275 days in re-filing the appeal*]

6. This is an application moved on behalf of the appellant/revenue. *Via* the application, the appellant/revenue seeks condonation of delay in re-filing the appeal.

7. According to the appellant/revenue, there is delay of 275 days.

8. Since this is a delay in re-filing the appeal, Ms Kavita Jha, who appears on behalf of the respondent/assessee, does not oppose the prayer made in the application.

9. Accordingly, for the reasons given in the application, the delay is condoned.

10. The application is disposed of.

ITA 141/2023

11. Ms Jha fairly states that the issue on merits is pending consideration before this court in ITA 195/2017.

12. The issue on merits concerns creation of provisional liability for foreseen price increase *vis-à-vis* original equipment components.

13. We may also note that the record shows that the Income Tax Appellate Tribunal recalled its original decision dated 17.10.2018, as it had noticed a corrigendum order dated 12.07.2018 passed *vis-à-vis* Assessment year 2008-2009. *Via* this corrigendum, it had corrected its earlier order dated 09.11.2017.

14. Issue notice.

14.1 Ms Jha accepts notice on behalf of the respondent/assessee.



15. List the above-captioned appeal on 22.08.2023 along with ITA 195/2017.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 13, 2023 / tr

[Click here to check corrigendum, if any](#)

ITA 141/2023

page 3 of 3