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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 16/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-4

..... Appellant

Through: Mr Vipul Agarwal, Advocate.

versus

M/S INTERGLOBE TECHNOLOGY QUOTIENT PVT. LTD.

..... Respondent

Through: Mr Rohit Jain with Mr Aniket D.
Agrawal and Mr Aditya Vohra, Advocates.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

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13.01.2023

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

CM APPL. 1355/2023

1. Allowed, subject to just exceptions.

CM APPL. 1356/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 123 days in re-filing the appeal*]

2. This is an application filed on behalf of the appellant seeking condonation of delay in re-filing the appeal.

2.1. Accordingly the counsel for the appellant/applicant, the delay involved is 123 days.

3. The counsel for the respondent/non-applicant does not oppose the prayer made in the application.

4. The delay in re-filing is, accordingly, condoned.

5. The application is disposed of in the foresaid terms.

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6. Ordinarily, this matter would have been transferred to another bench, since one of us i.e., Rajiv Shakhder, J. would not have heard the matter. However, the counsels for the parties, say that no substantial question of law arises for consideration insofar as this court is concerned, and therefore transferring the matter to another bench would be pointless.

7. This appeal concerns Assessment Year (AY) 2014-15 i.e., Financial Year (FY) 2013-14.

8. Mr Vipul Agarwal, who appears on behalf of the appellant/respondent, fairly, puts forth that the impugned order dated 30.12.2020 passed by the Income Tax Appellate Tribunal [in short, Tribunal] is covered against the appellant/revenue by the judgment of the coordinate bench of this court dated 22.05.2017 passed in the respondent's/assessee's case i.e., ITA 330/2017 (concerning AY 2010-11).

8.1. Mr Agarwal also informs us that a Special Leave Petition (SLP) against the said judgement has been preferred which is pending adjudication. In this behalf, our attention has been drawn to ground D of the appeal, wherein there is a reference to the Diary No. 17893/2018 [sic: 13833/2018] allocated by the Supreme Court to the SLP filed by the appellant/ revenue.

9. Mr Agarwal as well as Mr Rohit Jain, learned counsel for the respondent/assessee submits that parties will abide by the decision in the SLP.

10. Statement of counsel is taken on record. Accordingly, the appeal is



closed. Consequently, the pending application shall also stand closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 13, 2023 / tr

Click here to check corrigendum, if any

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