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

+ **ITA 166/2023**

THE PR. COMMISSIONER OF INCOME TAX -7..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing  
Counsel.

versus

VENUS OVERSEAS PVT. LTD. .... Respondent

Through: Mr Sandeep Goel, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

% **21.03.2023**

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

**CM Appl.13529/2023** [*Application filed on behalf of the appellant seeking  
condonation of delay of 245 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 245 days.

2. Having regard to the fact that the delay is in re-filing the appeal and the reasons given in the application, the delay is condoned.

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

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4. This appeal concerns Assessment Year (AY) 2006-07.

5. This appeal is directed against the order dated 25.08.2020 passed by the Income Tax Appellate Tribunal [in short, the "Tribunal"] quashing the order of the Assessing Officer (AO) passed under Section 153C of the

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Income Tax Act, 1961 [in short, the “Act”].

6. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that the issue concerning the respondent/assessee is covered by the judgement of a coordinate bench of this court in *Commissioner of Income Tax (Central)-III vs. Kabul Chawla* (2016) 380 ITR 573 (Del) and the judgement dated 25.05.2017 rendered *inter alia*, in ITA 306/2017, titled *Pr. Commissioner of Income Tax Central 2 New Delhi v. Meeta Gutgutia Prop. M/s Ferns N Petals*.

7. According to us, no substantial question of law arises for our consideration.

8. The appeal is, accordingly, closed.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**MARCH 21, 2023/pmc**

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

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