



\$~18 to 21

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

+ **ITA 189/2023**

+ **ITA 190/2023**

+ **ITA 191/2023**

+ **ITA 192/2023**

PR COMMISSIONER OF INCOME TAX DELHI

(CENTRAL-3)

..... Appellant

Through: Mr Abhishek Maratha, Sr Standing
Counsel with Mr Akshat Singh,
Advocate.

versus

SHYAM SUNDER JINDAL

..... Respondent

Through: Mr Rohit Jain with Mr Aniket D
Agrawal and Mr Samarth Chaudhari,
Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **29.03.2023**

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

CM Appl.15197/2023 in ITA 189/2023*[Application filed on behalf of the appellant seeking condonation of delay of 218 days in re-filing the appeal]*

CM Appl.15566/2023 in ITA 190/2023*[Application filed on behalf of the appellant seeking condonation of delay of 218 days in re-filing the appeal]*

CM Appl.15567/2023 in ITA 191/2023*[Application filed on behalf of the appellant seeking condonation of delay of 118 days in re-filing the appeal]*

CM Appl.15568/2023 in ITA 192/2023*[Application filed on behalf of the appellant seeking condonation of delay of 218 days in re-filing the appeal]*

ITA 189/2023 & connected matters

1/3



1. The appellant/revenue has filed these applications for condonation of delay in re-filing the appeals.
2. Mr Rohit Jain, who appears on behalf of the respondent/assessee, says that he would have no objection if the prayers made in the above-captioned applications filed in each of the appeals are allowed.
 - 2.1 It is ordered accordingly.
3. The applications are disposed of, in the aforesaid terms.

ITA 189/2023

ITA 190/2023

ITA 191/2023

ITA 192/2023

4. The Income Tax Appellate Tribunal [in short, the “Tribunal”], *via* a common order dated 24.06.2021, has ruled that penalty under Section 271(1)(c) of the Income Tax Act, 1961 [in short, the “Act”] could not have been levied on the respondent/assessee as the quantum addition was deleted.
 - 4.1 Quantum addition was made by the Assessing Officer (AO) on the ground that the respondent/assessee had received notional interest in respect of the amounts purportedly held by him in a bank account.
 - 4.2 In this regard, the Tribunal relied upon the order dated 20.12.2019 passed in MA Nos.780 to 783/DEL/2019 in ITA Nos.4125 to 4128/DEL/2016.
5. We may note that the appellant/revenue has preferred appeals [i.e., ITA Nos.104/2021, 107/2021, 108/2021 & 109/2021] qua the said order, which are listed before the court on 25.05.2023.

ITA 189/2023 & connected matters

2/3



6. Accordingly, list the above-captioned appeals on the same date, i.e., 25.05.2023.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 29, 2023/pmc

Click here to check corrigendum, if any

ITA 189/2023 & connected matters

3/3