



\$~30

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

+ **ITA 202/2023**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel with Ms Easha Kadian and
Ms Hemlata Rawat, Advocates.

versus

M/S AVANTHA REALTY LTD

..... Respondent

Through: Mr Upvan Gupta, Advocate.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **10.04.2023**

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

CM APPL. 16604/2023

1. Allowed, subject to just exceptions.

**CM APPL. 16605/2023 [Application filed on behalf of the appellant
seeking condonation of delay of 200 days in filing the appeal]**

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

2.1 According to the appellant/revenue, there is a delay of 200 days.

3. Counsel for the respondent/assessee says that he does not oppose the
prayer made in the application.

4. Accordingly, the delay is condoned.

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

ITA 202/2023

page 1 of 2



ITA 202/2023

6. Mr Sanjay Kumar, senior standing counsel, who appears on behalf of the appellant/revenue, says that since the Jurisdictional Assessing Officer (JAO) is located outside the territorial jurisdiction of this court, he has instructions to withdraw the above-captioned appeal, with liberty to approach the appropriate High Court.

6.1 The request is not opposed by the counsel for the respondent/assessee.

7. Accordingly, the appeal is dismissed as withdrawn, with liberty to the appellant/revenue to approach the appropriate High Court, *albeit*, as per law.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

APRIL 10, 2023 / tr

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