



\$~48 to 53, 64

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 23/2024
PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant
Through: Mr. Puneet Rai. Sr. Standing
Counsel, Mr. Ashvini Kumar.
Standing counsel, Mr. Rishabh
Nangia. Standing Counsel.

versus

SURYA GLOBAL STEEL TUBES LTD. Respondent
Through: Mr. Paritosh Jain, Mr. Abhishek
Jain, Mr. Rajat Jain, Mr.
Divyansh Jain, Advs.

49

+ ITA 40/2024
PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant
Through: Mr. Puneet Rai. Sr. Standing
Counsel, Mr. Ashvini Kumar.
Standing counsel, Mr. Rishabh
Nangia. Standing Counsel.

versus

SURYA GLOBAL STEEL TUBES LTD. Respondent
Through: Mr. Paritosh Jain, Mr. Abhishek
Jain, Mr. Rajat Jain, Mr.
Divyansh Jain, Advs.

50

+ ITA 41/2024
PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant
Through: Mr. Puneet Rai. Sr. Standing
Counsel, Mr. Ashvini Kumar.
Standing counsel, Mr. Rishabh
Nangia. Standing Counsel.

versus



SURYA ROSHNI LTD. Respondent
Through: Mr. Paritosh Jain, Mr. Abhishek
Jain, Mr. Rajat Jain, Mr.
Divyansh Jain, Advs.

51

+ ITA 42/2024

PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant
Through: Mr. Puneet Rai. Sr. Standing
Counsel, Mr. Ashvini Kumar.
Standing counsel, Mr. Rishabh
Nangia. Standing Counsel.

versus

SURYA GLOBAL STEEL TUBES LTD. Respondent
Through: Mr. Paritosh Jain, Mr. Abhishek
Jain, Mr. Rajat Jain, Mr.
Divyansh Jain, Advs.

52

+ ITA 43/2024

PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant
Through: Mr. Puneet Rai. Sr. Standing
Counsel, Mr. Ashvini Kumar.
Standing counsel, Mr. Rishabh
Nangia. Standing Counsel.

versus

SURYA GLOBAL STEEL TUBES LTD. Respondent
Through: Mr. Paritosh Jain, Mr. Abhishek
Jain, Mr. Rajat Jain, Mr.
Divyansh Jain, Advs.

53

+ ITA 44/2024

PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant



Through: Mr. Puneet Rai. Sr. Standing Counsel, Mr. Ashvini Kumar. Standing counsel, Mr. Rishabh Nangia. Standing Counsel.

versus

M/S SURYA ROSHNI LTD. Respondent

Through: Mr. Paritosh Jain, Mr. Abhishek Jain, Mr. Rajat Jain, Mr. Divyansh Jain, Advs.

64

+ ITA 45/2024

PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant

Through: Mr. Puneet Rai. Sr. Standing Counsel, Mr. Ashvini Kumar. Standing counsel, Mr. Rishabh Nangia. Standing Counsel.

versus

M/S SURYA GLOBAL STEEL TUBES LTD.

..... Respondent

Through: Mr. Paritosh Jain, Mr. Abhishek Jain, Mr. Rajat Jain, Mr. Divyansh Jain, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

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16.01.2024

CM APPL. 1041/2024 (Ex.) in ITA 23/2024;

CM APPL. 2763/2024 (Ex.) in ITA 40/2024;

CM APPL. 2766/2024 (Ex.) in ITA 41/2024;

CM APPL. 2768/2024 (Ex.) in ITA 42/2024;

CM APPL. 2771/2024 (Ex.) in ITA 43/2024;

CM APPL. 2774/2024 (Ex.) in ITA 44/2024

CM APPL. 2840/2024 (Ex.) in ITA 45/2024

Allowed, subject to all just exceptions.



Applications shall stand disposed of.

CM APPL. 1042/2024 (74 Days Delay) in ITA 23/2024;
CM APPL. 2764/2024 (74 Days Delay) in ITA 40/2024;
CM APPL. 2767/2024 (74 Days Delay) in ITA 41/2024;
CM APPL. 2769/2024 (74 Days Delay) in ITA 42/2024;
CM APPL. 2772/2024 (74 Days Delay) in ITA 43/2024;
CM APPL. 2775/2024 (74 Days Delay) in ITA 44/2024;
CM APPL. 2841/2024 (74 Days Delay) in ITA 45/2024

Bearing in mind the disclosures made, the delay of 74 days in filing the present appeals is condoned.

The applications shall stand disposed of.

ITA 23/2024, ITA 40/2024, ITA 41/2024, ITA 42/2024, ITA 43/2024 ITA 44/2024 & ITA 45/2024

Mr. Rai, learned counsel appearing in support of these appeals prays for liberty being accorded to file the relevant material which was placed before the Assessing Officer in support of his contention that the view taken by the Commissioner of Income Tax (Appeals) as well as the Income Tax Appellate Tribunal ["ITAT"] is clearly perverse.

Let the aforesaid material be placed on the record within a period of three weeks from today. We also accord liberty to Mr. Rai to place a short note which would assist us in navigating through the material which is sought to be relied upon.

Let these appeals be re-notified on 19.02.2024.

YASHWANT VARMA, J

PURUSHAINDR KUMAR KAURAV, J

JANUARY 16, 2024/neha