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

+ **ITA 236/2023**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel.

versus

M/S AVANTHA REALTY LTD

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **21.04.2023**

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

CM APPL. 19773/2023

1. Allowed, subject to just exceptions.

CM APPL. 19774/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 200 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/assessee, there is a delay of 200 days.

2. For the reasons given in the application, the delay is condoned.

3. The application is disposed of.

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4. This appeal concerns Assessment Year (AY) 2012-2013.

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5. Via this appeal challenge is laid to the order dated 25.10.2021 passed by the Income Tax Appellate Tribunal [in short, “ITAT”].

6. Mr Sanjay Kumar, Sr. Standing Counsel, who appears on behalf of the appellant/revenue, says that since the Jurisdictional Assessing Officer (JAO) who framed the assessment order 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.

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 Accordingly, the appeal is dismissed as withdrawn, with liberty to the appellant/revenue to approach the appropriate High Court, *albeit*, as per law.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 21, 2023 / tr

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

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