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

+ **ITA 238/2023 & CM APPL. 20014/2023**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

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

versus

GANESH CHAND GUPTA

..... Respondent

Through:

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

24.04.2023

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

CM APPL. 20014/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 45 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 45 days.

2. For the reasons given in the application, the delay in re-filing the appeal is condoned.

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

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4. This appeal concerns Assessment Year 2017-18.

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5. The appeal seeks to assail the order dated 03.08.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].
6. The record shows that the Assessing Officer (AO) has made adjustment, apparently, in exercise of powers under Section 143(1)(a)(vi) of the Income Tax Act, 1961 [in short ‘the Act’] having regard to the figures shown in Form 26AS.
 - 6.1 It appears that the upward adjustment has been made with regard to the sum received by the respondent/assessee against Keyman Insurance Policy. In this regard, our attention has been drawn to the provisions of Section 10(10D) of the Act.
7. The appeal preferred by the respondent/assessee with the Commissioner of Income Tax (Appeals) [In short, “CIT(A)”] was rejected via order dated 11.11.2019. It is this order that the Tribunal has reversed.
8. Issue notice to the respondent/assessee via all modes including email.
9. List the matter on 31.10.2023.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

APRIL 24, 2023 / ha

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