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

+ **ITA 243/2023 & CM Nos.20652-53/2023**

PRINCIPAL COMMISSIONER OF INCOME  
TAX -7, DELHI

..... Appellant

Through: Mr Sunil Agarwal, Sr Standing  
Counsel with Mr Shivansh B. Pandya,  
Jr Standing Counsel along with Mr  
Utkarsh Tiwari, Adv.

versus

SUBASH DABAS & ANR.

..... Respondents

Through: None.

+ **ITA 245/2023 & CM Nos.21036-37/2023**

PRINCIPAL COMMISSIONER OF  
INCOME TAX-7, DELHI

..... Appellant

Through: Mr Sunil Agarwal, Sr Standing  
Counsel with Mr Shivansh B. Pandya,  
Jr Standing Counsel along with Mr  
Utkarsh Tiwari, Adv.

versus

SUBASH DABAS

..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

% **27.04.2023**

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

ITA 243/2023 & 245/2023

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**CM No.20652/2023 in ITA 243/2023**

**CM No.21036/2023 in ITA 245/2023** [*Applications filed on behalf of the appellant seeking condonation of delay of 288 & 265 days respectively in filing the appeals*]

1. These are the applications moved on behalf of the appellant/revenue seeking condonation of delay in filing the appeals.

1.1 CM No.20652/2023 (in ITA 243/2023) seeks condonation of delay of 288 days while CM No.21036/2023 (in ITA 245/2023) seeks condonation of delay of 265 days.

2. Issue notice to the non-applicants/respondents *via* all modes including e-mail.

3. List the above-captioned applications on 14.08.2023.

**CM No.20653/2023 in ITA No.243/2023**

**CM No.21037/2023 in ITA No.245/2023**

4. Allowed, subject to just exceptions.

**ITA 243/2023**

**ITA 245/2023**

5. ITA No.243/2023 concerns Assessment Year (AY) 2009-10, whereas ITA No.245/2023 concerns AY 2011-12.

6. Both appeals preferred before the Income Tax Appellate Tribunal [in short, "Tribunal"] have been disposed of by *via* separate orders dated 25.11.2021.

7. The main plank, based on which, the Tribunal has ruled in favour of the respondents/assesseees is, that while granting approval under Section 153D of the Income Tax Act, 1961 [in short, "Act"], the concerned authority failed to apply its mind to requisite aspects of the matter.



- 7.1 This issue will be examined on the next date of hearing.
8. The order passed today will accompany the notice in the matter.
9. Parties will file a short note of written submissions, at least five days before the next date of hearing.
10. List the above-captioned appeals on 14.08.2023.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**APRIL 27, 2023**

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