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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 27/2023, CM Nos.2001/2023 & 35484/2023

YUM RESTAURANTS MARKETING PVT LTD Appellant

**Through: Mr Mayank Nagi, Mr Tarun Singh
and Mr Sandeep Yadav, Advs.**

versus

PR COMMISSIONER OF INCOME TAX 9 Respondent

**Through: Mr Abhishek Maratha, Sr Standing
Counsel.**

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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18.09.2023

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

**CM No.2001/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 211 days in re-filing the appeal]**

1. This is an application moved on behalf of the appellant/assessee seeking condonation of delay in re-filing the appeal.

1.1 According to the appellant/assessee, there is a delay of 211 days.

2. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the respondent/revenue, says that he does not oppose the prayer made in the application.

3. Accordingly, the delay is condoned.

4. The application is disposed of.

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CM No.35484/2023 [Application filed on behalf of the appellant seeking amendment of appeal]

5. This is an application moved on behalf of the appellant/assessee seeking amendment of the appeal.

6. Mr Mayank Nagi, who appears on behalf of the appellant/assessee, says that the only amendment that the appellant/assessee seeks *qua* the appeal is regarding the Assessment Year (AY) in issue.

7. According to Mr Nagi, inadvertently, the AY mentioned in the original appeal was 2001-02 whereas the correct AY is 2008-09.

8. We have noticed that along with the above-captioned application, Annexure – A is appended which refers to the amendment sought in the prayer clause.

9. In our view, this will not suffice. Therefore, while the prayer made in the above-captioned amendment application is allowed, Mr Nagi will place on record an amended appeal with the correct AY indicated.

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

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11. List the matter on 08.04.2024 along with the amended appeal.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 18, 2023

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

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