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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 277/2023**

THE PR. COMMISSIONER OF INCOME TAX -15..... Appellant  
Through: Mr Ruchir Bhatia, Sr Standing  
Counsel with Mr Shlok Chandra and  
Ms Priya Sarkar, Standing Counsel.  
versus

LATE SMT. BHAWNA GUPTA (THROUGH LEGAL HEIR SH.  
SAMEER GUPTA) ..... Respondent  
Through: Mr Ved Kumar Jain with Mr Nischay  
Kantoor, Advs.

**CORAM:**  
**HON'BLE MR. JUSTICE RAJIV SHAKDHER**  
**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**  
**15.05.2023**

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

**CM Appl.24993/2023** [Application filed on behalf of the appellant seeking  
condonation of delay of 300 days in re-filing the appeal]

1. This is an application filed on behalf the appellant/revenue seeking condonation of delay in re-filing the appeal.
2. According to the appellant/revenue, there is a delay of 300 days.
3. Mr Jain, who appears on behalf of the respondent/assessee, says that he does not oppose the prayer made in the application.
4. Delay is condoned. The application is, accordingly, closed.

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5. This appeal concerns Assessment Year (AY) 2012-13.

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6. The appellant/revenue seeks to assail the order dated 17.02.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

7. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, as well as Mr Ved Jain, who appears on behalf of the respondent/assessee, have drawn our attention to the order dated 15.11.2021 passed in ITA 36/2020, titled *The Pr. Commissioner of Income Tax-Central-1 vs. Late Smt. Bhawana Gupta (Through Legal Heir, Sh. Sameer Gupta)*, concerning the respondent/assessee and the order dated 12.02.2018 passed in ITA 169/2019, titled *Principal Commissioner of Income Tax (Central)-1 vs. Sameer Gupta*.

8. Counsel for the parties says that the issue which arises in the instant petition stands covered against the appellant/revenue.

9. The appeal is, accordingly, closed, as no substantial question of law arises for our consideration.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 15, 2023/pmc**

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

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