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

+ **ITA 279/2023**

THE PR. COMMISSIONER OF INCOME TAX -12..... Appellant

Through: Mr Pratyaksh Gupta, Jr Standing  
Counsel.

versus

ANURAG DALMIA

..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MR JUSTICE GIRISH KATHPALIA**

**ORDER**

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**16.05.2023**

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

**CM No.25294/2023**

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 300 days.

2. As the quantum appeals have already been admitted, the delay in re-filing is condoned.

3. The application is disposed of.

4. In case the respondent/assessee is aggrieved by the disposal of the application, he has liberty to approach the Court, *albeit* at the earliest.

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5. This appeal concerns Assessment Year (AY) 2006-07.

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6. The challenge laid by the appellant/revenue is to the order dated 04.08.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”]. The impugned order concerns penalty orders passed under Section 271(1)(c) of the Income Tax Act, 1961 [in short, “the Act”].

7. The Tribunal *via* the impugned order has sustained the order passed by the Commissioner of Income Tax (Appeals) dated 20.02.2018 whereby penalty orders dated 30.06.2015 were set aside.

7.1 The view taken by the Tribunal was based on the fact that the Tribunal has ruled in favour of the respondent/assessee, insofar as the quantum proceedings are concerned.

8. We are told by the counsel for the appellant/revenue, that insofar as the quantum proceedings are concerned, it has preferred an appeal to this Court, which is pending adjudication.

9. Accordingly, issue notice to the respondent/assessee *via* all modes, including e-mail.

10. List the appeal on 11.07.2023 before the concerned Registrar.

11. Once service is complete, the matter will be placed in regular category, along with ITA Nos. 740/2018 and 775/2018.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 16, 2023/ tr**

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

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