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

+ **ITA 298/2023 & CM Nos.27436-37/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1 Appellant

Through: Mr Ruchir Bhatia, Sr Standing
Counsel with Mr Pratyaksh Gupta,
Standing Counsel.

versus

AMADEUS IT GROUP SA Respondent

Through: Ms Kavita Jha and Mr Udit Naresh,
Advvs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **23.05.2023**

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

**CM No.27437/2023 [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 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. Mr Udit Naresh, who appears on behalf of the respondent/assessee, says that he has no objection if the prayer made in the application is allowed.
3. Accordingly, the delay is condoned.
4. The application is, accordingly, disposed of.

ITA 298/2023

page 1 of 2



CM No.27436/2023

5. Allowed, subject to just exceptions.

ITA 298/2023

6. This appeal concerns Assessment Year (AY) 2009-10.

7. The appellant/revenue has laid a challenge to the order dated 26.10.2020 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

8. Mr Pratyaksh Gupta, learned standing counsel, who appears on behalf of the appellant/revenue, says that the issue raised in the instant appeal stands covered by the decision of this court dated 04.05.2023, passed in ITA No.254/2023.

9. Given this circumstance, according to us, no substantial question of law arises for our consideration.

10. The appeal is, accordingly, closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 23, 2023

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Click here to check corrigendum, if any