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

+ **ITA 311/2023 & CM APPLS. 29175/2023 & 29176/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX-10 DELHI

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

versus

S N ARORA / SAPRA

..... Respondent

+ Through: None.
ITA 312/2023 & CM APPL. 29178/2023

PRINCIPAL COMMISSIONER OF INCOME TAX - 10 DELHI

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

versus

S N ARORA / SAPRA

..... Respondent

+ Through: None.

+ **ITA 313/2023 & CM APPLS. 29188/2023 & 29189/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX-10 DELHI

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

versus

PANKAJ SAPRA

..... Respondent

Through: None.

ITA 311/2023 & connected matters

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+ **ITA 314/2023 & CM APPL. 29192/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX-10 DELHI

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

versus

PANKAJ SAPRA

..... Respondent
Through: None.

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

ORDER
29.05.2023

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

1. These appeals concern Assessment Year (AY) 2008-09 (ITA No. 311/2023), AY 2006-07 (ITA No. 312/2023), AY 2008-09 (ITA No. 313/2023) & AY 2006-07 (ITA No. 314/2023).
2. Mr Abhishek Maratha, learned senior counsel, who appears on behalf of respondents/revenue, says that prosecution has been initiated in each of these matters under Section 276C(2) of the Income Tax Act, 1961, [in short, "the Act"].
3. Thus, it is Mr Maratha's contention that, even though, in these appeals, the tax effect is less than the prescribed threshold limit, the appeals would be maintainable in view of provisions of paragraph 10(f) of CBDT

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circular no. 03 of 2018 dated 20.08.2018.

4. Issue notice to respondents via all modes including email.
5. List the above-captioned matters on 20.11.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 29, 2023/RV

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Click here to check corrigendum, if any

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