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

+ **ITA 315/2023**

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1** Appellant

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

versus

AMADEUS IT GROUP SA Respondent

Through: Ms Kavita Jha with Mr Udit
Naresh, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

30.05.2023

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

CM Appl.29611/2023

1. Allowed, subject to just exceptions.

CM Appl.29612/2023

2. This is an application moved on behalf of the appellant/revenue seeking condonation of delay in re-filing the petition.

2.1 According to the appellant, the period of delay involved is 300 days.

3. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that he does not oppose the prayer made in the application.

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4. Accordingly, the prayer made in the application is allowed. The delay is condoned.

5. The application is disposed of in the aforesaid terms.

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6. This appeal concerns Assessment Year (AY) 2012-13. The appellant/revenue, *via* the above-captioned appeal seeks to assail the order dated 26.10.2020 passed by the Income Tax Appellate Tribunal [in short, “Act”].

7. Mr Ruchir Bhatia, learned senior standing counsel who appears on behalf of the appellant/revenue, says that the questions of law which pertain to the aforementioned appeal are covered by a decision of this Court dated 04.05.2023 passed in ITA No.254/2023, titled *The Commissioner of Income Tax-International Taxation-1 vs. Amadeus IT Group SA*.

8. Having regard to the statement made by Mr Bhatia, the appeal is closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 30, 2023/pmc

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

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