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

+ **ITA 321/2023**

+ **ITA 324/2023**

+ **ITA 325/2023**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel.

versus

NAGAR DAIRY PVT. LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MR JUSTICE GIRISH KATHPALIA

ORDER

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01.06.2023

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

CM APPL.30726/2023 in ITA 321/2023

CM APPL.30732/2023 in ITA 324/2023

CM APPL.30734/2023 in ITA 325/2023

1. Allowed, subject to just exceptions.

CM APPL.30725/2023 in ITA 321/2023

CM APPL.30731/2023 in ITA 324/2023

**CM APPL.30733/2023 in ITA 325/2023 [Applications filed on behalf of
the appellant seeking condonation of delay of 14 days in filing the
appeals]**

2. These are applications seeking condonation of delay in filing the
above-captioned appeals.

3. The period of delay according to the appellant/revenue is 14 days in

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each of the appeals.

4. Having regard to the period of delay and the reasons given in the applications, the delay is condoned.

5. The applications are disposed of, in the aforesaid terms.

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6. These appeals concern Assessment Years (AYs) 2005-06 [ITA 321/2023], 2006-07 [ITA 324/2023] and 2005-06 [ITA 325/2023].

7. *Via* these appeals, a challenge is laid to the order dated 22.11.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

8. To be noted, the Tribunal via the impugned order dealt with the appeal of the appellant/revenue, as well as cross-objections filed by the respondent/assessee for both the aforementioned AYs i.e., AYs 2005-06 and AY 2006-07 respectively.

9. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, does not dispute that the issues raised in the present appeals are covered by the judgment rendered by the coordinate bench of this court in *CIT v. RRJ Securities Ltd.*, 380 ITR 612.

9.1 Mr Kumar informs us that although a Special Leave Petition (SLP) was preferred against the judgment, the same was dismissed on account of low tax effect.

10. Therefore, insofar as this court is concerned, no substantial question of law arises for our consideration.

11. The appeals are accordingly closed.



12. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JUNE 1, 2023 / tr

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