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

+ **ITA 33/2023**

PR COMMISSIONER OF INCOME TAX DELHI
CENTRAL 2

..... Appellant

Through: Mr Vipul Agarwal, Sr. Standing
Counsel.

versus

MS GUPTA AND CO PVT LTD

..... Respondent

Through: Mr Vikas Singh Jangra, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **18.01.2023**

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

CM Appl.2231/2023

1. This is an application filed on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

2. According to the appellant/revenue, the period of delay involved is 399 days.

3. Mr Vikas Singh Jangra, who appears on behalf of the respondent/assessee, says that since the delay is large, he would like to file a reply to the application.

3.1 It is also submitted by Mr Jangra, that material particulars have not been given, for seeking condonation of delay.

4. Mr Vipul Agarwal, learned senior standing counsel, who appears on behalf of the appellant/revenue, is given leave to file an additional affidavit,

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setting forth the material particulars concerning the condonation of delay in re-filing the appeal.

4.1 The affidavit will be filed within the next two weeks.

5. Issue notice.

5.1 Mr Jangra accepts notice on behalf of the non-applicant/respondent/assessee.

6. List the application on 03.03.2023.

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7. Mr Agarwal will also place on record, the proposed questions of law, which are focused and precise.

7.1 This exercise will be completed within the next two weeks.

8. List the matter on 03.03.2023.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 18, 2023/pmc

Click here to check corrigendum, if any

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