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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 346/2023**

**RAMAN CHAWLA**

..... Appellant

Through: Mr Salil Kapoor, Mr. Sumit  
Lalchandani & Ms. Ananya Kapoor,  
Advocates

*versus*

**PR. COMMISSIONER OF INCOME TAX, DELHI-21 & ANR.**

..... Respondent

Through: Mr Kunal Sharma, Sr. Standing  
counsel with Zehra Khan, Jr Standing  
Counsel

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

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**06.07.2023**

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

**CM No. 33610/2023**

1. Allowed, subject to the appellant filing legible copies of the orders, at least three days before the next date of hearing.

**CM APPL.33611/2023**

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

2.1 According to the appellant/revenue, there is a delay of 61 days.

3. Mr Kunal Sharma, who appears on behalf of the respondent/revenue, says that he does not oppose the prayer made in the application.

4. Accordingly, the delay is condoned.

5. The application is disposed of.

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6. After some arguments, Mr Salil Kapoor, on instructions, says that he does not press the appeal and instead would like to press the miscellaneous application, which is pending adjudication before the Income Tax Tribunal, albeit with liberty to approach the court, if necessary, pursuant to the decision rendered in the said application.

7. The appeal is dismissed as not pressed. Liberty as sought is granted.

8. It is made clear, though, that as and when the appellant chooses, if at all, to approach the court by way of an appropriate action, the tenability of the said action will be examined at that stage.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**JULY 6, 2023/as**

*Click here to check corrigendum, if any*