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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 358/2023**
COMMISSIONER OF INCOME TAX EXEMPTION DELHI

..... Appellant
Through: Mr Abhishek Maratha, Sr
Standing Counsel with Mr Akshat
Singh, Jr Standing Counsel

versus

**DLF QUTAB ENCLAVE COMPLEX EDUCATIONAL
CHARITABLE TRUST** Respondent

Through: Ms Kavita Jha, Advocate.

+ **ITA 359/2023**
COMMISSIONER OF INCOME TAX Appellant

Through: Mr Abhishek Maratha, Sr
Standing Counsel with Mr Akshat
Singh, Jr Standing Counsel

versus

**DLF QUTAB ENCLAVE COMPLEX EDUCATIONAL
CHARITABLE TRUST** Respondent

Through: Ms Kavita Jha, Advocate.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

% **10.07.2023**

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

CM APPL. 34160/2023 in ITA 358/2023,
& CM APPL. 34168/2023 in ITA 359/2023 [*Application filed on behalf of
the appellant seeking condonation of delay of 92 days in filing the appeal*]

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1. These are applications filed on behalf of the appellant/revenue seeking condonation of delay in filing the appeals.

1.1 According to the appellant/revenue, there is a delay of 92 days in filing the appeals i.e., ITA 358/2023 and ITA 360/2023.

2. Ms Kavita Jha, who appears on behalf of the respondent/assessee, does not oppose the prayer made in the above-captioned applications.

3. Accordingly, the delay is condoned.

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

CM APPL. 34161/2023 in ITA 358/2023
& CM APPL. 34169/2023 in ITA 359/2023 [*Application filed on behalf of the appellant/revenue seeking condonation of delay of 205 days in re-filing the appeal*]

5. These are applications moved on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

5.1 According to the appellant/revenue, there is a re-filing delay of 205 days in each of the appeals.

6. Ms Kavita Jha, appears on behalf of the respondent/assessee, does not oppose the prayer made in the above-captioned applications.

7. Accordingly, the delay is condoned.

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



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9. We are informed that for other Assessment Years (AY), appeals have been admitted.

10. In this context, our attention is drawn to the fact that ITA 313/2018 and ITA 16/2019 are admitted and shall be listed in due course. Our attention has also been drawn to the order dated 19.03.2018, passed in ITA 313/2018, which adverts to the question of law framed by a coordinate bench.

11. Accordingly, the above-captioned appeal is also admitted and, for the moment, the same question of law is framed.

“(i) Did the Tribunal fall into error in holding that the assessee was entitled to exemption under Section 11(4) of the Income Tax Act, 1961, in the facts and circumstances of the case?”

12. List the above-captioned appeals in the usual course, along with ITA 313/2018 and ITA 16/2019.

13. In the meanwhile, Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the appellant/revenue will file the record of the case as was made available to the Statutory Authorities. A copy of the same will be furnished to Ms Jha.

RAJIV SHAKDHER, J

MANMEET PRITAM SINGH ARORA, J

JULY 10, 2023/v

Click here to check corrigendum, if any

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