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

+ **ITA 331/2023**

+ **ITA 332/2023**

+ **ITA 364/2023**

+ **ITA 365/2023**

+ **ITA 457/2023**

+ **ITA 458/2023**

+ **ITA 459/2023**

+ **ITA 460/2023**

+ **ITA 461/2023**

+ **ITA 462/2023**

+ **ITA 463/2023**

+ **ITA 464/2023**

+ **ITA 466/2023**

+ **ITA 467/2023**

**THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-
CENTRAL -1** Appellant

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

versus

AMQ AGRO INDIA PVT. LTD Respondent

Through: Mr Yoginder Handoo with Mr
Ashwin Kataria and Mr Garvit
Solanki, Advocates.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MR JUSTICE GIRISH KATHPALIA

ORDER

% **26.09.2023**

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

CM APPL. 31500/2023 in ITA 331/2023

CM APPL. 31502/2023 in ITA 332/2023

CM APPL. 34726/2023 in ITA 364/2023

CM APPL. 34729/2023 in ITA 365/2023

CM APPL. 42400/2023 in ITA 457/2023

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CM APPL. 42405/2023 in ITA 458/2023

CM APPL. 42407/2023 in ITA 459/2023

CM APPL. 42410/2023 in ITA 460/2023

CM APPL. 42412/2023 in ITA 461/2023

CM APPL. 42419/2023 in ITA 462/2023

CM APPL. 42424/2023 in ITA 463/2023

CM APPL. 42426/2023 in ITA 464/2023

CM APPL. 42429/2023 in ITA 466/2023

CM APPL. 42432/2023 in ITA 467/2023 [*Applications filed on behalf of the appellant seeking condonation of delay of in re-filing the appeals*]

1. These are applications filed by the appellant/revenue seeking condonation of delay in re-filing the appeals.

2. Mr Yoginder Handoo, who appears on behalf of the respondent/assessee, says that he would have no objection if the delay in re-filing concerning the above-captioned applications is condoned.

2.1 It is ordered accordingly.

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

ITA 331/2023

ITA 332/2023

ITA 364/2023

ITA 365/2023

ITA 457/2023

ITA 458/2023

ITA 459/2023

ITA 460/2023

ITA 461/2023

ITA 462/2023

ITA 463/2023

ITA 464/2023

ITA 466/2023

ITA 467/2023

4. A perusal of the order dated 02.06.2023 indicates that ITA 333/2023,
ITA 331/2023 & connected appeals *page 2 of 3*



titled *The Commissioner of Income Tax – International Taxation-1 v. ESPN Star Sports Mauritius S.N.C ET Compagnie* is also adverted to therein.

5. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that the said appeal is not connected to ITA 331/2023 and 332/2023.

6. Accordingly, the said appeal is de-tagged from ITA 331/2023 and 332/2023.

7. Order dated 02.06.2023 passed in ITA 331/2023 and 332/2023 shall stand corrected to that limited extent.

8. Issue notice in the above-captioned appeals.

8.1. Mr Yoginder Handoo, learned counsel, accepts notice on behalf of the respondent/assessee.

9. Mr Handoo says that he will file his *vakalatnama* within the next ten days.

9.1. The statement of Mr Handoo is taken on record.

10. Mr Handoo will also be furnished a copy of the appeals in each of the matters referred to hereinabove *via* e-mail within the next three days.

11. Counsels for the parties will also file their written submissions, along with a chart, giving the essential and relevant facts obtaining in each of the appeals in landscape mode.

12. List the appeals on 01.04.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 26, 2023 / tr
ITA 331/2023 & connected appeals

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