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

+ ITA 372/2023

PRINCIPAL COMMISSIONER OF INCOME TAX

(CENTRAL)-3

..... Appellant

Through: Mr. Abhishek Maratha and Mr.
Parth Semwal, Ms. Nupur
Sharma, Advs. for Income Tax.

versus

A. D. HYDRO POWER LTD

..... Respondent

Through: Appearance not given

27

+ ITA 373/2023

PRINCIPAL COMMISSIONER OF INCOME TAX

(CENTRAL)- 3

..... Appellant

Through: Mr. Abhishek Maratha and Mr.
Parth Semwal, Ms. Nupur
Sharma, Advs. for Income Tax.

versus

A. D. HYDRO POWER LTD

..... Respondent

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PRINCIPAL COMMISSIONER OF INCOME TAX

(CENTRAL) -3

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Through: Mr. Abhishek Maratha and Mr.
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versus

A. D. HYDRO POWER LTD Respondent
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PRINCIPAL COMMISSIONER OF INCOME TAX
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Through: Mr. Abhishek Maratha and Mr.
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versus

M /S A. D. HYDRO POWER LTD Respondent
Through: Appearance not given

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR
KAURAV

ORDER
04.03.2024

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Since we have already admitted ITA 1057/2018 on question no.1 pertaining to sale of Carbon Credit and whether it would amount to a Capital Receipt, we admit the instant appeals also on the same question.

Consequently, list again on 27.05.2024 along with ITA 1057/2018.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.
MARCH 04, 2024/neha