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

+ **ITA 39/2023 & CM No.2671/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2 Appellant

Through: Ms Easha Kadian, Adv. for Mr
Sanjay Kumar, Sr. Standing Counsel.

versus

LS CABLE AND SYSTEM PVT. LTD. Respondent

Through: Ms Ananya Kapoor, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

20.01.2023

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

CM No.2671/2023

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

1.1 According to the appellant/revenue, there is a delay of 120 days.

2. Ms Ananya Kapoor, who appears on behalf of the respondent/assessee, says that she does not oppose the prayer made in the application.

3. Accordingly, the delay is condoned.

4. The application is disposed of.

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5. This appeal concerns Assessment Year (AY) 2015-2016.
6. The order impugned is dated 13.04.2022. This order has been passed by the Income Tax Appellate Tribunal [in short “Tribunal”].
7. Ms Easha Kadian, who appears on behalf of the appellant/revenue, concedes that the issue raised in the appeal concerning AY 2014-2015 stands covered by the decision of this Court dated 01.10.2018 passed in ITA No.781/2018.
8. Ms Kadian also informs us, that the very same issue between the parties was decided by the coordinate bench of this Court in a bunch of appeals *via* judgment dated 30.09.2011, in which the lead appeal was ITA No.706/2011, titled *Director of Income Tax v. L.S. Cables Ltd.* We are told, that the name of the respondent has now been changed to LS Cable & System Pvt. Ltd.
9. We are in, respectful, agreement with the view taken by the coordinate benches of this Court.
10. Accordingly, the instant appeal is closed, as no substantial question of law arises for consideration in the instant appeal.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 20, 2023

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