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

+ **ITA 404/2023**

PR. COMMISSIONER OF INCOME TAX-7, DELHI Appellant

Through: Mr Puneet Rai, Sr Standing Counsel
with Mr Ashvini Kumar and Ms
Madhavi Shukla, Advs.

versus

MEERA GUPTA Respondent

Through: None.

+ **ITA 407/2023**

PR. COMMISSIONER OF INCOME TAX-7, DELHI Appellant

Through: Mr Puneet Rai, Sr Standing Counsel
with Mr Ashvini Kumar and Ms
Madhavi Shukla, Advs.

versus

MEERA GUPTA Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **27.07.2023**

Physical Hearing/Hybrid Hearing (as per request)]

CM No.37826/2023

CM No.37877/2023

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three (3) days before the next date of hearing.

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CM No. 37827/2023 in ITA No. 404/2023

CM No. 37855/2023 in ITA No. 407/2023

2. These appeals concern Assessment Year (AY) 2010-11 and AY 2012-13.
3. These appeals assail a common order dated 12.10.2022, passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
4. Mr Puneet Rai, learned senior standing counsel, who appears on behalf of appellant/revenue, submits that the additions were made based on incriminating material found *vis-à-vis* the said AYs.
5. For the moment, issue notice in the application filed in the aforementioned appeals, seeking condonation of delay in re-filing.
6. In the above-captioned appeals, according to the appellant/revenue, there is a delay of 89 days in re-filing.
7. Notice shall issue to the respondent/assessee in the above-mentioned application *via* all modes, including e-mail.
8. Accordingly, list the matters on 04.10.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 27, 2023/RJY

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

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