



\$~34 & 35

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

+ **ITA 426/2023 & CM Nos.39604-05/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2 Appellant

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

versus

L.G. ELECTRONICS INC. KOREA Respondent

Through: Mr Ankul Goyal, Adv.

+ **ITA 427/2023 & CM Nos.39606-07/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2 Appellant

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

versus

L.G. ELECTRONICS INC. KOREA Respondent

Through: Mr Ankul Goyal, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **04.08.2023**

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

1. These appeals concern Assessment Year (AY) 2016-17 [ITA No.426/2023] and AY 2017-18 [ITA No.427/2023].

2 *Via* the said appeals, the appellant/revenue seeks to assail the order dated 25.11.2022 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].



3. The impugned order has been passed on a miscellaneous application filed by the respondent/assessee, seeking extension of the interim order.
4. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that that the appeals have been rendered infructuous, as the impugned order has worked itself out as the period extended by the Tribunal came to an end on 24.05.2023.
5. Furthermore, we are informed by the learned counsel for the respondent/assessee that a fresh order has been passed, extending the interim order. This order, we are told, was passed on 26.05.2023.
6. In view of the aforesaid circumstances, at request of Mr Sanjay Kumar, the above-captioned appeals and the pending applications are closed.
7. Needless to say that since we have not dealt with the merits of the appeals, the questions of law raised shall remain open.
- 7.1 Likewise, the defence that the respondent/assessee may like to articulate is also kept open.
8. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 4, 2023

aj

ITA 426/2023 & 427/2023

[Click here to check corrigendum, if any](#)
page 2 of 2