



\$~33

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

+ **ITA 43/2023 & CM APPL. 3049/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2

..... Appellant

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

versus

NET APP BV

..... Respondent

Through: Mr Nageshwar Rao and Ms Viyushti  
Agarwal, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

% **23.01.2023**

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

**CM No.3049/2023 [Application filed on behalf of the appellant seeking  
condonation of delay of 2 days in filing the appeal]**

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

1.1 According to the appellant/revenue, there is a delay of 2 days.

2. Mr Nageshwar Rao, who appears on behalf of the respondent/assessee, says that he does not oppose the prayer made in the application.

3. Accordingly, the delay is condoned.

4. The application is disposed of in the aforesaid terms.

ITA 43/2023

page 1 of 2



**ITA 43/2023**

5. This appeal concerns Assessment Year (AY) 2017-18. The Income Tax Appellate Tribunal [in short, “Tribunal”] *via* the impugned order dated 11.07.2022 has ruled in favour of the respondent/assessee.
6. Learned counsel for the parties inform us that the issue raised in the instant matter is covered by the judgment of the Supreme Court rendered in *Engineering Analysis Centre of Excellence Pvt. Ltd. v. CIT* [2021] 432 ITR 471 [SC].
7. In view of what is stated hereinabove, no substantial question of law arises for our consideration in the present appeal.
8. The appeal is, accordingly, closed.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**JANUARY 23, 2023**

aj

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