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

+ **ITA 44/2023 & CM APPL. 3052/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2

..... Appellant

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

versus

NET APP B.V.

..... 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.3052/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 120 days in re-filing the appeal]**

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. 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.

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5. This appeal concerns Assessment Year (AY) 2014-2015. The Income Tax Appellate Tribunal [in short “Tribunal”] *via* the impugned order dated 08.04.2022 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

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Click here to check corrigendum, if any