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

% **Decision delivered on: 17.08.2023**

+ **ITA 453/2023**

PR. COMMISSIONER OF INCOME TAX-1 Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel with Ms Hemlata Rawat and
Ms Easha, Advs.

versus

M/S ANSAL PROPERTIES AND INFRASTRUCTURE LIMITED

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

RAJIV SHAKDHER, J. (ORAL):

**CM No.42063/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 350 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.

2. According to the appellant/revenue, there is a delay of 350 days in re-filing the appeal.

3. For the reasons given in the application, the delay in re-filing the appeal is condoned.

4. Accordingly, the application is disposed of, in the aforesaid terms.

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5. This appeal concerns Assessment Year (AY) 2012-13.



6. Via this appeal, the appellant/revenue seeks to assail the order dated 19.11.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

7. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of appellant/revenue, fairly, states that issue raised in the instant appeal is covered by the decision of this Court rendered in *Pr. Commissioner of Income Tax-1 vs. M/s Ansal Properties and Infrastructure*, 2023:DHC:5443-DB.

8. Accordingly, the appeal is closed.

**RAJIV SHAKDHER
JUDGE**

**GIRISH KATHPALIA
JUDGE**

AUGUST 17, 2023/RV

Click here to check corrigendum, if any