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

+ ITA 454/2022 & CM APPLs. 48702-03/2022

**ANSAL PROPERTIES & INFRASTRUCTURE
LTD.**

..... Appellant

Through: Mr. Arta Trana Panda, Advocate.

versus

DY. COMMISSIONER OF INCOME TAX Respondent

Through: Mr. Sanjay Kumar, Senior Standing
Counsel for Revenue.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

% **16.11.2022**

CM APPLs. 48702/2022 (for condonation of delay)

Keeping in view the averments in the application, the delay in filing the appeal is condoned.

Accordingly, the present application is disposed of.

CM APPLs. 48703/2022 (for exemption)

Exemption allowed, subject to all just exceptions.

Accordingly, the present application stands disposed of.

ITA 454/2022

Present Income Tax Appeal has been filed challenging the order dated 17th August, 2017, passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.5345/Del./2012 for the Assessment Year 2008-09.



Learned counsel for the Appellant fairly admits that on merits, the issue is covered against the Appellant vide judgment of this Court dated 31st October, 2012 reported in 354 ITR 180 (Del). He, however, states that the Appellant-Assessee has not accepted the said decision and the appeal against the same being Civil Appeal No.724/2013 is pending adjudication before the Supreme Court.

Learned counsel for the Appellant further states that the Appellant seeks to bind itself by the judgment that the Supreme Court would deliver in Civil Appeal No.724/2013 and other connected matters, which are pending disposal.

Consequently, keeping in view the judgment of the learned predecessor Division Bench dated 31st October, 2012, reported in 354 ITR 180 (Del), this Court is of the view that no substantial question of law arises for consideration and accordingly, the present appeal is dismissed.

However, it is clarified that the present order shall abide by the decision of the Supreme Court in Civil Appeal No. 724/2013 and other connected matters, which are pending disposal.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

NOVEMBER 16, 2022/msh