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

+ ITA 455/2022

PR. COMMISSIONER OF INCOME TAX, CENTRAL - 02

..... Appellant
Through: Mr.Zoheb Hossain, Sr.Standing
Counsel for the Revenue with
Mr.Vipul Agrawal and Mr.Parth
Semwal, Advocates.

versus

M/S B.L. KASHYAP AND SONS LTD. Respondent

Through: Mr.Rohit Jain with Mr.Aniket
D.Agrawal, Mr.Abhisek Singhvi and
Mr.Deepesh Jain, Advocates.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

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16.11.2022

Admit.

The following substantial questions of law arise for consideration in the present appeal:-

- (A) Whether in the present case, the Assessing Officer has granted extension of time under the proviso to Section 142(2C) of the Income Tax Act, 1961 ('the Act')?
- (B) Whether the power of extension of time under the proviso to Section 142(2C) of Act is procedural/administrative in nature and can be exercised by an authority superior to the Assessing Officer?



(C) Whether without prejudice to the above, in light of provision of Section 292B of the Act, can the act of the Assessing Officer not be said to be in substance and effect in conformity with or according to the intent and purpose of the Act, and hence valid and sustainable in law?

Issue notice. Mr.Rohit Jain, Advocate accepts notice on behalf of the respondent.

List the matter on 28th February, 2023 for hearing and disposal. Both the parties are directed to file their short written submissions not exceeding three pages each along with the judgments and documents that they wish to rely upon, at least a week prior to the next date of hearing.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

NOVEMBER 16, 2022
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