



\$~56, 57, 60 & 61

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

+ **ITA 465/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL  
CIRCLE – 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 and Mr.Abhisek Singhvi,  
Advocates.

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**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

**ORDER**  
**21.11.2022**

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Learned counsel for the appellant-revenue states that on 16<sup>th</sup> November, 2022, this Court in revenue's appeal being ITA No.455/2022 filed against the same assessee with regard to the same impugned order has issued notice and admitted substantial questions of law.

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 28<sup>th</sup> 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 21, 2022**

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