



\$~34, 36 & 37

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

+ **ITA 471/2022**

PR. COMMISSIONER OF INCOME TAX ..... Appellant

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

versus

STEEL AUTHORITY OF INDIA LTD ..... Respondent

Through: None

+ **ITA 473/2022**

PR. COMMISSIONER OF INCOME TAX ..... Appellant

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

versus

STEEL AUTHORITY OF INDIA LTD ..... Respondent

Through: None

+ **ITA 474/2022**

PR. COMMISSIONER OF INCOME TAX ..... Appellant

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

versus

STEEL AUTHORITY OF INDIA LTD ..... Respondent

Through: None



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

**ORDER**  
% **22.11.2022**

**C.M.No.49838/2022 in ITA No.471/2022**  
**C.M.No.49841/2022 in ITA No.473/2022**  
**C.M.No.49842/2022 in ITA No.474/2022**

Keeping in view the averments in the applications, the delay in re-filing is condoned.

Accordingly, the applications stand disposed of.

**ITA No.471/2022**  
**ITA No.473/2022**  
**ITA No.474/2022**

Learned counsel for the appellant-revenue prays for some time to examine the law on the issue of fringe benefit tax. In the interest of justice, re-notify on 12<sup>th</sup> January, 2023.

Let an advance copy of the present appeals be also served upon the standing/nominated counsel for the respondent within four weeks.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**NOVEMBER 22, 2022**  
**KA**