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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 498/2023 & CM No.45103/2023**
PRINCIPAL COMMISSIONER OF INCOME TAX-4, DELHI

..... Appellant

Through: Mr Abhishek Maratha, Sr Standing
Counsel with Mr Akshat Singh, Jr
Standing Counsel

versus

GOLF TECHNOLOGIES PVT LTD

..... Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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01.09.2023

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

1. This appeal concerns Assessment Year (AY) 2007-08.
2. *Via* this appeal, the appellant/revenue seeks to assail the order dated 27.08.2020 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of appellant/revenue, says that the Tribunal has ruled in favour of the respondent/assessee based on the decision rendered by a coordinate bench of this court in *Principal Commissioner of Income Tax vs Kabul Chawla*, [2016] 380 ITR 573(Delhi).
4. Mr Maratha says that incriminating material was available in the form of a statement of the Managing Director of the respondent/assessee, one Lt. Col. H.S. Bedi. For this purpose, our attention is drawn to page 45 of the case file.

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4.1 Mr Maratha says that this very issue is being considered by the court in ITA No. 144/2022.

5. Accordingly, issue notice to the respondent/assessee *via* all modes, including e-mail.

6. List the above-captioned appeal on 31.01.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 1, 2023/as

Click here to check corrigendum, if any