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

+ **ITA 500/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-4

..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing  
Counsel.

*versus*

M/S IFCI LTD

.....Respondent

Through: None.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MS JUSTICE TARA VITASTA GANJU**

**ORDER**

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**02.12.2022**

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

**CM APPL. 52165/2022**

1. Allowed, subject to just exceptions.

**CM APPL. 52166/2022 [Application filed on behalf of the appellant seeking  
condonation of delay of 81 days in re-filing the appeal]**

2. This is an application seeking condonation of delay in re-filing the  
appeal.

3. According to the appellant/revenue, there is delay of 81 days.

4. For the reasons given in the application, the delay is condoned.

5. The application is disposed of.

**ITA 500/2022**

6. This appeal is directed against the order dated 31.08.2020 passed by the  
Income Tax Appellate Tribunal [in short, "the Tribunal"].

6.1 The Assessment Year (AY) in issue is AY 2002-2003.

ITA 500/2022

page 1 of 2



7. The issue which arises in the present appeal is similar to the issue which obtains in ITA 499/2022, which is also listed on our board today.

7.1 We have issued notice in the said appeal.

8. Accordingly, issue notice in the instant appeal as well, to the respondent/assessee, *via* all modes, including e-mail.

9. List the appeal on 06.04.2023.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**DECEMBER 2, 2022 / tr**

*Click here to check corrigendum, if any*