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

+ **ITA 508/2022 & CM Nos.52442-43/2022**

PRINCIPAL COMMISSIONER OF  
INCOME TAX, DELHI-4

..... Appellant

Through: Mr Ajit Sharma, Sr. Standing Counsel  
with Mr A. Renganath, Adv.

versus

M/S MMTC LTD.

..... Respondent

Through: Mr Aniket D. Agrawal, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**

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**05.12.2022**

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

**CM No.52443/2022 [Application filed on behalf of the appellant seeking  
condonation of delay of 79 days in re-filing the appeal]**

1. This is an application filed on behalf of the appellant/revenue seeking  
condonation of delay in re-filing the instant appeal.

1.1 According to the counsel for the appellant/revenue, there is a delay of  
79 days.

2. Mr Aniket D. Agrawal, who appears on behalf of the  
respondent/assessee, says that he does not oppose the prayer made in the  
application.

3. The prayer made in the application is allowed. The delay in re-filing  
the appeal is condoned.

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4. The application is, accordingly, disposed of.

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5. Allowed, subject to the appellant/revenue filing legible copies of the annexures, at least three days before the next date of hearing.

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6. The broad issue which arises for consideration is as to whether the disallowance made under Section 14A of the Income Tax Act, 1961 [in short, “Act”] by the Assessing Officer (AO) is sustainable in the facts and circumstances arising in the instant case.

6.1. The Income Tax Appellate Tribunal [in short “Tribunal”] has ruled in favour of the respondent/assessee.

7. Mr Ajit Sharma, who appears on behalf of the appellant/revenue, says that if Rule 8D of the Income Tax Rules 1962 [in short “Rules”] is applied, as it stood at the relevant point in time, then the AO’s order should have been sustained.

7.1 This is disputed both on facts and in law by the counsel for the respondent/assessee.

8. List the matter on 14.04.2023.

9. In the meanwhile, the counsel for the parties will file their written submissions, not exceeding three pages each, at least five days before the next date of hearing.

**RAJIV SHAKDHER, J**

**TUSHAR RAO GEDELA, J**

**DECEMBER 5, 2022**

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[Click here to check corrigendum, if any](#)

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