$~44 to 50

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

\+ **ITA 465/2023**
\+ **ITA 511/2023**
\+ **ITA 512/2023**
\+ **ITA 513/2023**
\+ **ITA 514/2023**
\+ **ITA 515/2023**
\+ **ITA 516/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-3, DELHI ..... Appellant

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

versus

RAJNISH TALWAR ..... Respondent

Through: Mr Kapil Goel and Mr Sandeep Goel, Advs

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

O R D E R

% **11.09.2023** ,

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

CM No.42427/2023 in ITA 465/2023
CM No.46468/2023 in ITA 511/2023
CM No.46471/2023 in ITA 512/2023
CM No.46513/2023 in ITA 513/2023
CM No.46515/2023 in ITA 514/2023
CM No.46517/2023 in ITA 515/2023
CM No.46530/2023 in ITA 516/2023

1. The above-captioned appeals concern Assessment Year (AY) 2010-11 [ITA No.465/2023]; AY 2016-17 [ITA No.511/2023]; AY 2011-12 [ITA No.512/2023]; AY 2014-15 [ITA No.513/2023]; AY 2013-14 [ITA No.514/2023]; AY 2015-16 [ITA No.515/2023] and AY 2012-13 [ITA No.516/2023].

2. *Via* these appeals which, have been preferred by the appellant/revenue, a challenge has been laid to the order dated 19.01.2021, passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

3. Mr Kapil Goel, learned counsel, who appears on behalf of the respondent/assessee, says that there has been a delay in filing the appeals as well, apart from the delay in re-filing the appeals.

4. Since the appellant/revenue has not moved any application seeking condonation of delay in filing the appeals, the Registry will submit a report as to whether or not there has been a delay in filing the appeals.

4.1 In case, the Registry finds that there has been a delay in filing the appeals, it shall quantify the number of days of delay.

5. Broadly, the Tribunal has ruled in favour of the respondent/assessee on the ground that the JCIT did not apply his mind while granting the approval.

6. According to the Tribunal, the approval was granted in a mechanical fashion as the JCIT had not inquired as to whether there was any incriminating material in each of the AYs.

7. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of appellant/revenue, says that this issue also arises in a bunch of

matters including ITA 273/2022, titled ***PCIT vs Sanjay Duggal***.

7.1 We are told that the said appeals are listed on 13.10.2023.

8. Accordingly, list the matters on 13.10.2023

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 11, 2023/RY

Click here to check corrigendum, if any