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

+ **ITA 522/2022**

PCIT, DELHI-7

.... Appellant

Through: Mr Sunil Agarwal, Sr Standing  
Counsel with Mr Tushar Gupta and  
Mr Utkarsh Tiwari, Advts.

versus

M/S RATHI GRAPHICS TECHNOLOGIES LTD..... Respondent

Through: None.

**CORAM:**

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

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

**ORDER**

**09.12.2022**

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

**CM Appl.53391/2022**

1. Allowed, subject to just exceptions.

**CM Appl.53390/2022** [*Application is filed on behalf of the appellant seeking condonation of delay of 123 days in filing the appeal*]

2. This is an application filed on behalf of the appellant/assessee seeking condonation of delay in filing the appeal.

2.1 According to the appellant/revenue, there is a delay of 123 days.

3. For the reasons stated in the application, the delay is condoned.

4. The application is disposed of in the aforesaid terms.

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5. This is an appeal directed against of order dated 24.02.2022 passed by

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the Income Tax Appellate Tribunal [in short “Tribunal”], which concerns Assessment Year (AY) 2013-14.

6. In the instant case, the assessment order was pivoted on the balance sheet of the respondent/assessee.

7. *Via* the impugned judgement, the Tribunal has ruled in favour of the respondent/assessee. The Tribunal, *inter alia*, concluded that since incriminating material was not found qua the respondent/assessee, the order framed by the assessing officer was bad in law.

7.1. In reaching this conclusion, the Tribunal has relied upon the judgment of a coordinate bench of this Court dated 28.08.2015, rendered in ITA nos.707/2014, titled *Commissioner of Income Tax (Central)-III vs. Kabul Chawla*.

8. It is not disputed that the issue raised in the instant matter stands covered against the appellant/revenue by virtue of the aforementioned judgment.

9. Accordingly, the appeal is closed.

10. The Registry is directed to dispatch a copy of this order to respondent.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**DECEMBER 9, 2022**

pmc

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