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

+ **ITA 523/2022**

COMMISSIONER OF INCOME TAX
(EXEMPTIONS) DELHI

..... Appellant

Through: Mr Abhishek Maratha, Sr Standing
Counsel.

versus

DELHI BUREAU OF TEXT BOOKS

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **09.12.2022**

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

**CM APPLs.53392/2022 & 53393/2022 [Applications filed on behalf of the
appellant seeking condonation of delay of 86 days in filing and 91 days in
re-filing the appeal]**

1. These are the applications seeking condonation of delay in filing and re-filing the appeal.
2. According to the appellant, there is a delay of 86 days in filing and 91 days in re-filing the appeal.
3. For the reasons given in the applications, the delay is condoned.
4. The applications are disposed of in the aforesaid terms.

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5. Mr Abhishek Maratha, leaned senior standing counsel, who appears on behalf of the appellant/revenue, does not dispute the fact that the issue

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raised in the instant appeal is covered by an earlier judgment of the Court dated 03.05.2017 concerning the same assessee, in respect of the Assessment Years (AYs) 2006-07, 2007-08, 2008-09 and 2009-10. We are informed that this judgment has been passed in ITA nos.807/2015, 810/2015, 811/2015 & 812/2015.

5.1 Furthermore, it appears that the respondent/assessee was granted exemption under Sections 11 and 12 of the Income Tax Act, 1961 [in short, “Act”] for the same activity for AY 1971-72 till A Y 2005-06.

6. Given the aforesaid position, the appeal is closed as no substantial question arises for consideration.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 9, 2022

pmc

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