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

+ **ITA 525/2022&CM Appl.53642/2022**

PCIT DELHI-7

..... Appellant

Through: Mr Sunil Agarwal, Sr. Standing
Counsel with Mr Tushar Gupta & Mr
Utkarsh Tiwari, Advs.

versus

UK PAINTS INDIA PRIVATE LIMITED

..... Respondent

Through: Mr Udit Naresh, Adv.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

12.12.2022

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

CM Appl.53643/2022

1. Allowed, subject to just exceptions.

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

3. The delay, according to the appellant/revenue, is 47 days.

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

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

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6. This appeal is directed against order dated 13.05.2022 passed by the



Income Tax Appellate Tribunal [in short “Tribunal”].

7. The short issue which arises for consideration is, as to what would be the block assessment period.

8. The record reveals that the satisfaction note was generated on 08.10.2013.

9. The Tribunal and the Commissioner of Income Tax(Appeals) [in short “CIT(A)”] have ruled, that the block assessment vis-a-vis the respondent/ assessee period spanned between AY 2008-2009 to AY 2013-2014.

10. Proceedings in this case against the respondent/assessee were taken out qua AY 2006-2007 which is beyond the block assessment period relevant to the respondent/assessee as per the conclusion reached by the Tribunal and the CIT(A).

11. In reaching their conclusion, the Tribunal and CIT(A) has relied upon the judgment of this court in *CIT v. RRJ Securities Ltd.* (2016) 380 ITR 612 (Del).

12. In view of the facts noted above, the issue raised in this appeal is covered.

13. The appeal is accordingly closed.

14. At this stage, Mr Sunil Agarwal, who appears on behalf of the appellant, however informs us that the appellant/revenue has preferred a petition with the Supreme Court against the aforementioned judgment.

14.1 Needless to add, parties will abide by the final decision in the appellant/revenue’s appeal.



15. Given the aforesaid position, the instant appeal is closed, with the observation made hereinabove.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 12, 2022/r

Click here to check corrigendum, if any

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