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

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*Date of Decision : 16.10.2024*

+ **ITA 525/2024**

THE PR. COMMISSIONER OF INCOME TAX

-CENTRAL -1

.....Appellant

Through: Mr. Ruchir Bhatia and Mr. Sholo  
Chandra, Advocates

versus

ANIL BHALLA

.....Respondent

Through: Mr. C.S. Aggarwal, Sr. Advocate  
with Mr. Ravi Pratap Mall and Mr.  
Uma Shankar, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MS. JUSTICE SWARANA KANTA SHARMA**

**VIBHU BAKHRU, J. (ORAL)**

**CM APPL. 60928/2024 (condonation of delay in re-filing)**

1. The Revenue has filed this application seeking condonation of delay of 860 days in re-filing the present appeal.
2. A bare perusal of the application indicates that the only ground for



delay in re-filing is that there were a large number of appeals, which were filed between the period March, 2020 to March, 2022. And, the said appeals could not have been pursued on account of outbreak of the COVID-19 pandemic.

3. It is clear that there is an inordinate delay of 880 days in re-filing the appeal. We do not find that there are sufficient grounds to justify such an inordinate delay.

4. The application is, accordingly, dismissed.

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5. Since the Revenue's application for condonation of delay in re-filing the appeal has been rejected, it is not necessary to consider the Revenue's appeal on merits. Notwithstanding the same, we have briefly examined the Revenue's appeal on merits as well.

6. The Revenue seeks to appeal the order dated 15.10.2020 passed by the learned Income Tax Appellate Tribunal (hereafter *the learned ITAT*) in ITA No. 2113/Del/2017 in respect of assessment year (AY) 2007-08.

7. The assessee had filed its return of income for the AY 2007-08 on 13.09.2007.

8. Mr. Aggarwal, learned senior counsel appearing for the assessee submits that the said return was picked up for scrutiny and an assessment order dated 31.08.2009 was passed under Section 143(3) of the Income Tax Act (hereafter *the Act*).



9. A search was conducted on the premises of the assessee on 16.01.2013. Pursuant to the notice received under Section 153A of the Act, the assessee had filed its return of income on 07.10.2014. Pursuant to the said return, the Assessing Officer (hereafter *the AO*) framed an assessment order making an addition of ₹8,46,11,456/- under Section 68 of the Act treating certain balances, as available in the books of accounts, as unexplained.

10. The assessee had preferred an appeal before the Commissioner of Income Tax (Appeals) [hereafter *learned CIT(A)*] assailing the said addition. The said appeal was allowed and the addition made by the AO was deleted on the ground that since no incriminating material was found during the search conducted, the re-assessment could not be sustained. The learned CIT(A) had relied on the earlier decision of Court in ***Commissioner of Income Tax v. Kabul Chawla: (2016) 380 ITR 573***. Aggrieved by the said decision, the Revenue had preferred an appeal before the learned ITAT, however, the learned ITAT had found no fault with the decision of learned CIT(A).

11. Concededly, the said issue is covered by the earlier decision of this Court in ***Commissioner of Income Tax v. Kabul Chawla (supra)*** which has been recently cited with approval by the Supreme Court in ***Principal Commissioner of Income Tax, Central-3 v. Abhisar Buildwell Pvt. Ltd.: (2024) 2 SCC OnLine 433***.

12. Plainly, no substantial question of law arises in the present appeal.



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13. In view of the above, the present appeal is dismissed on the ground of limitation as well as on merits.

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 16, 2024**

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*Click here to check corrigendum, if any*