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

+ **ITA 530/2023**

+ **ITA 531/2023**

THE PR. COMMISSIONER OF INCOME TAX –
CENTRAL -1

..... Appellant

Through: Mr Pratyush Gupta, Adv. for Mr Ruchir
Bhatia, Sr Standing Counsel.

versus

JAGUAR BUILDCON PVT. LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **15.09.2023**

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

CM Appl.47599/2023 in ITA 531/2023

1. Allowed, subject to just exceptions.

CM Appl.47598/2023 in ITA 530/2023

CM Appl.47600/2023 in ITA 531/2023 [*Application moved on behalf of the appellant/revenue seeking condonation of delay of 400 days in re-filing the appeals.*]

2. These are the applications filed on behalf of the appellant/revenue, seeking condonation of delay in re-filing the above-captioned appeals.

3. According to the appellant/revenue, the period of delay involved is 400 days.



4. Issue notice to the respondent/assessee *via* all permissible modes, including email.
5. List the applications on 02.02.2024.

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6. These appeals concern Assessment Year (AY) 2011-12 [ITA 530/2023] and AY 2012-13 [ITA 531/2023].
7. Via these appeals, the appellant/revenue seeks to assail a common order dated 31.08.2021, passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].
8. The record shows that the respondent/assessee succeeded in the appeal before both the Commissioner of Income Tax (Appeal) [in short, “CIT(A)”] and the Tribunal.
9. The CIT(A) passed two separate orders of even date i.e., 29.09.2014, which were carried in appeal by the appellant/revenue before the Tribunal.
- 9.1 The Tribunal, as indicated above, *via* a common order dated 31.08.2021, dismissed the appeal of the appellant/revenue.
10. The core issue which arose for consideration before the CIT(A) and the Tribunal was whether the addition made by the Assessing Officer (AO) under Section 68 of the Income Tax Act, 1961 [in short, “Act”] for the aforementioned AYs was in order.
11. To be noted, for AY 2011-12, the AO made addition of Rs.103,80,00,000/- while, for AY 2012-13, an addition amounting to Rs.23 crores was made.



12. This aspect of the matter will be examined on the next date of hearing.
13. List the matters on 02.02.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 15, 2023/pmc

Click here to check corrigendum, if any

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