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

+ **ITA 54/2023**

**PR. COMMISSIONER OF INCOME TAX** ..... Appellant

Through: Mr Zoheb Hossain, Sr. Standing  
Counsel with Mr Parth Semwal,  
Advocate.

*versus*

**M/S HERO SOLAR ENERGY PVT LTD** ..... Respondent

Through: Dr Rakesh Gupta with Mr Somil  
Agarwal, Advocates.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

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

**ORDER**

**27.01.2023**

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

**CM APPL. 4020/2023**

1. This is an application filed on behalf of the appellant seeking condonation of delay in re-filing the appeal.
2. According to the appellant/revenue, there is a delay of 419 days.
3. Dr Rakesh Gupta, who appears on behalf of the respondent/assessee, says that he has no objection to the prayer made in the application.
4. Accordingly, 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 concerns Assessment Year (AY) 2014-2015, and seeks to assail the order dated 20.03.2019 passed by the Income Tax Appellate Tribunal
7. Mr Zoheb Hossain, who appears on behalf of the appellant/revenue, says that the tax effect in the aforementioned appeal is below the prescribed threshold limit for lodging the appeal in this Court.
8. Accordingly, the appeal is closed.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**JANUARY 27, 2023 / tr**

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