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

+ **ITA 551/2022**

ITA 554/2022

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Mr Shlok Chandra, Jr.
Standing Counsel.

versus

FORUM SALES PVT. LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **21.12.2022**

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

CM APPL. 55569/2022 in ITA 551/2022

CM APPL. 55597/2022 in ITA 554/2022

1. These are applications seeking condonation of delay in re-filing the appeals.
 - 1.1 According to the appellant, there is delay of 165 days.
2. For the reasons given in the applications, the delay in re-filing the appeals is condoned.
3. The applications are disposed of in the aforesaid terms.



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4. We are told that appeals concerning the same parties, involving Assessment Year (AY) 2013-14 and AY 2014-15 i.e., ITA 863/2019 and ITA 862/2019, in which notice has been issued, are listed before the court on 21.07.2023.

5. The above-captioned appeals concern AY 2011-12 in ITA 554/2022 and AY 2012-13 in ITA 551/2022. *Inter alia*, the Income Tax Appellate Tribunal [in short, “Tribunal”] has ruled against the appellant/revenue on the ground that no incriminating material was found *qua* the respondent/assessee.

5.1. In support of this conclusion, the Tribunal has relied upon *CIT v. Kabul Chawla* 380 ITR 573 and *PCIT v. Meeta Gutgutia* 395 ITR 526.

6. List the captioned appeals on 21.07.2023.

7. Furthermore, Mr Shlok Chandra will ascertain as to what steps were taken *vis-à-vis* entities referred to in paragraph 6 of the order passed by the CIT(Appeals) dated 28.02.2018; these entities being: Jagatjit Industries Ltd.; M/s Hari Mohan Enterprises; M/s Bajrang Traders; M/s Guru Nanak Traders, and M/s Shivam Enterprises.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 21, 2022 / tr

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

ITA 551/2022 & connected appeal

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