



\$~23 & 24

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

+ **ITA 604/2023**

PR. COMMISSIONER OF INCOME TAX –
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Ms Deeksha Gupta,
Adv.

versus

AAKRITI HOTELS PVT. LTD.

..... Respondent

Through: None.

+ **ITA 605/2023**

PR. COMMISSIONER OF INCOME TAX –
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Ms Deeksha Gupta,
Adv.

versus

AAKRITI HOTELS PVT. LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **03.11.2023**

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

CM No.56887/2023 in ITA 604/2023

1. Allowed, subject to just exceptions.

CM APPL.56888/2023 in ITA 604/2023 & CM APPL. 56955/2023 in

**ITA 605/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 400 days in re-filing the appeal]**

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

ITA 604/2023 & 605/2023

Page 1 of 2



- 2.1 According to the appellant/revenue, there is a delay of 400 days in re-filing both appeals, i.e., ITA 604/2023 and ITA 605/2023.
3. Having regard to the nature of delay involved, the delay in re-filing the appeals is condoned.
4. The applications are disposed of, in the aforesaid terms.
- ITA 604/2023 & ITA 605/2023**
5. The above-captioned appeals concern Assessment Year (AY) 2010-11 (ITA No. 604/2023) and AY 2009-10 (ITA No. 605/2023).
6. *Via* the instant appeal, the appellant/revenue seeks to assail a common order dated 17.08.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].
7. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of appellant/revenue, says that since no incriminating material was found in the AYs in issue, the decision rendered by the Tribunal would have to be sustained, having regard to the judgment of the coordinate bench in *CIT vs. Kabul Chawla*, 380 ITR 573, which has been affirmed by the Supreme Court in *Principal Commissioner of Income Tax vs. Abhisar Buildwell*, 2023 SCC OnLine SC 481.
8. Accordingly, the above-captioned appeals are closed, as no substantial question of arises for our consideration.
9. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

NOVEMBER 03, 2023/RV
ITA 604/2023 & 605/2023

[Click here to check corrigendum, if any](#)
Page 2 of 2