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

+ **ITA 611/2023**

PR. COMMISSIONER OF INCOME TAX -7 Appellant

Through: Mr Puneet Rai, Sr. Standing Counsel
with Mr Ashvini Kumar and Mr
Rishabh Nangia, Adv.

versus

TRANSCEND MT SERVICES PVT. LTD. Respondent

Through: Mr Vishal Kalra with Mr S.S. Tomar,
Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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07.11.2023

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

CM APPL. 57568/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 462 days in re-filing the appeal*]

1. This is an application moved on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

1.1 According to the appellant/revenue, there is a delay of 462 days in re-filing the appeal.

2. Mr Puneet Rai, learned counsel, who is appearing on behalf of the appellant/revenue, informs us that respondent/assessee has also preferred an appeal against the order of the Income Tax Appellate Tribunal [in short, "Tribunal"] dated 19.11.2020 which is impugned in the present appeal.

ITA 611/2023

Page 1 of 2



3. We are also informed by Mr Rai that the re-filing delay of 205 days in the respondent's/assessee's appeal i.e, ITA No. 120/2023 has been condoned by the court.
4. In these circumstances, we are inclined to condone the delay in re-filing in the instant appeal.
5. It is ordered accordingly.
6. The application is disposed of, in the aforesaid terms.

ITA 611/2023

7. This appeal concerns Assessment Year (AY) 2011-12.
8. *Via* the instant appeal, the appellant/revenue seeks to assail, as noticed above, the order dated 19.11.2020 passed by the Tribunal.
9. Since we have already issued notice in the respondent's/assessee's case i.e, in ITA No. 120/2023, we are inclined to issue notice in the instant appeal as well.
10. It is ordered accordingly.
11. Issue notice.
- 11.1 Mr Vishal Kalra, counsel who appears on behalf of the respondent/assessee, accepts notice.
12. List the above-captioned appeal on 18.03.2024 along with ITA No. 120/2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

NOVEMBER 07, 2023/RV

ITA 611/2023

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

Page 2 of 2