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

+ **ITA 668/2023 & CM Nos.61296-97/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX -7 ..... Appellant  
Through: Mr Aseem Chawla, Sr Standing  
Counsel with Ms Pratishta  
Chaudhary, Ms Nivedita and Mr  
Aditya Gupta, Advs.

versus

M/S VALUE FIRST DIGITAL MEDIA PVT. LTD. .... Respondent  
Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

% **29.11.2023**

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

**CM No.61297/2023**

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

**CM No.61296/2023 [Application filed on behalf of the appellant seeking condonation of delay of 81 days in filing the appeal]**

2. This is an application filed on behalf of the appellant/revenue seeking condonation of delay in filing the appeal.

2.1 According to the appellant/revenue, there is a delay of 81 days in filing the appeal.

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3. Issue notice to the non-applicant/respondent, i.e., assessee *via* all modes including e-mail.

4. List the application on 19.01.2024.

**ITA 668/2023**

5. This appeal concerns Assessment Year (AY) 2012-13.

6. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 08.02.2023 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

7. List the appeal on 19.01.2024.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**NOVEMBER 29, 2023**

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*Click here to check corrigendum, if any*