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

+ **ITA 680/2023**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

..... Appellant

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

versus

**OXYGEN BUSINESS PARK PVT. LTD (FORMERLY KNOWN
AS ACHVIS SOFTECH PVT. LTD.)**

..... Respondent

Through: Mr Ajay Vohra, Sr. Advocate with
Mr Rohit Jain, Mr Aniket D. Agrawal
and Mr Samarth Chaudhari,
Advocates.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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04.12.2023

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

**CM APPL. 62183/2023 [Application filed on behalf of the appellant
seeking condonation of delay of 450 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.
2. Although the delay is substantial, since we have heard the appeal on merits, we are inclined to condone the delay.

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3. We may note that Mr Ajay Vohra, senior advocate, who appears on behalf of the respondent, has no objection to the Court condoning the delay in re-filing.

4. It is ordered accordingly.

5. The application is disposed of.

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6. At the outset, Mr Ruchir Bhatia, learned standing counsel, who appears on behalf of the appellant, says that the following proposed question is not pressed given the facts obtaining in the present case.

“Whether the scope of assessment under section 153A extends to income unearthed on the basis of statements recorded during post search proceedings?”

7. Arguments heard with regard to the second proposed question of law.

8. We have perused the record. Judgment in the matter is accordingly reserved.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 4, 2023/as

Click here to check corrigendum, if any