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

+ **ITA 689/2023**

PR. COMMISSIONER OF INCOME TAX, DELHI-1 ..... Appellant

Through: Mr Vipul Agarwal, Sr. Standing  
Counsel.

versus

M/S CBS HOLDING PVT. LTD. .... Respondent

Through: None.

**CORAM:**

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

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

**ORDER**

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**05.12.2023**

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

**CM No. 62545/2023** [*Application filed on behalf of the appellant seeking  
condonation of delay of 02 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 02 days in re-filing the appeal.

2. Given the period of delay involved, we are inclined to condone the delay in re-filing the appeal. It is ordered accordingly.

3. The application is disposed of, in the aforesaid terms.



**CM No. 62544/2023** [*Application filed on behalf of the appellant seeking condonation of delay of 156 days in filing the appeal*]

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

5. According to the appellant/revenue, there is a delay of 156 days in filing the appeal.

6. Issue notice to respondent/assessee *via* all modes, including email.

7. List the application on 11.01.2024.

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

9. Via the instant appeal, the appellant/revenue seeks to assail the order dated 08.12.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

10. To be noted, via the aforesaid order, the Tribunal has remanded the matter to the AO.

11. Mr Vipul Agrawal, learned senior standing counsel, who appears on behalf of appellant/revenue, says that this is a fit case for remanding matter to the Tribunal to, *inter alia*, determine as to whether the action taken by the Assessing Officer (AO) of triggering the reassessment proceedings was sustainable.

12. We may note that, according to Mr Agrawal, notice under Section 148 of the Income Tax Act, 1961 was issued to the respondent/assessee only on the ground that Return of Income (ROI) for the period in issue had not been filed. Mr Agrawal concedes that there is nothing else stated in the document capturing the reasons to believe.



13. List the matter on 11.01.2024.
14. Meanwhile, Mr Agrawal, will place relevant document, in which the AO has recorded reasons to believe, on record of this court before the next date of hearing.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 5, 2023/R.Y**

*Click here to check corrigendum, if any*