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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 694/2023  
THE PR. COMMISSIONER OF INCOME  
TAX -CENTRAL -1 ..... Appellant

Through: Mr.Puneet Rai, Sr.SC with  
Mr.Ashivini Kumar and  
Mr.Rishabh Nangia, Advs.

Versus

SMT. SNEH LATA SAWHNEY ..... Respondent

Through: Mr.Ajay Vohra, Sr.Adv with  
Dr.Rakesh Gupta, Mr.Somil  
Agarwal, Mr.Dushyant  
Agrawal and Mr.Prateek Bhati,  
Advs.

**87**

+ ITA 707/2023  
THE PR. COMMISSIONER OF INCOME  
TAX -CENTRAL -1 ..... Appellant

Through: Mr.Puneet Rai, Sr.SC with  
Mr.Ashivini Kumar and  
Mr.Rishabh Nangia, Advs.

Versus

SMT. SNEH LATA SAWHNEY ..... Respondent

Through: Mr.Ajay Vohra, Sr.Adv with  
Dr.Rakesh Gupta, Mr.Somil  
Agarwal, Mr.Dushyant  
Agrawal and Mr.Prateek Bhati,  
Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR**  
**KAURAV**

**ORDER**  
**13.03.2024**

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**CM APPL. 62857/2023 (Delay of 300 days in re-filing) in ITA**



**694/2023**

**CM APPL. 63086/2023 (Delay of 300 days in re-filing) in ITA 707/2023**

1. These are applications filed by the appellant seeking condonation of 300 days delay in re-filing the present appeals.
2. For the reasons stated in the applications, the delay of 300 days in re-filing the appeals is condoned.
3. Applications are disposed of.

**ITA 694/2023 & ITA 707/2023**

1. Our attention has been drawn to the order passed by us on 30 January 2024 in ITA 72/2024, wherein the following questions of law stood framed :-

"I. Whether on facts and circumstances of the case, the Income Tax Appellate Tribunal ["ITAT"] is correct in quashing the assessment order as barred by limitation without going into merits of the case, thereby deleting the penalty imposed vide penalty order passed under Section 271(1)(c) of the Income Tax Act, 1961 ["Act"]?

II. Whether on facts and circumstances of the case, the ITAT is correct in not allowing extension of the time-barring date, when a valid reference was sent by competent authority to Swiss authorities as per the provisions of the Act and DTAA between India and Switzerland, thereby deleting the penalty imposed as assessment order being held as time barred?"

2. In view of the aforesaid and since these appeals arise from similar orders passed by the ITAT, they shall stand admitted on the



aforenoted two questions.

3. We accord liberty to learned counsels for parties to place a Brief Synopsis of Submissions as well as a compilation of judgments which are proposed to be relied upon on record at least 48 hours prior to the date fixed. Those submissions shall refer to the pdf page numbers of the digital record of the Court wherever so required.

4. Let these appeals be re-notified for 27.03.2024

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**MARCH 13, 2024/MJ**