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

+ **ITA 714/2023**

**PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2**

..... Appellant

Through: Mr Sanjay Kumar, Senior Standing  
Counsel with Ms Easha Kadian

versus

**GARDENIA INDIA PVT. LTD.**

..... Respondent

Through: None

**CORAM:**

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

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

**ORDER**

**07.12.2023**

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

**CM APPL. 63258/2023**

1. Allowed, subject to just exceptions.

**CM Nos.63259/2023 [Application filed on behalf of the appellant seeking  
condonation of delay of 60 days in re-filing the appeal]**

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

2.1 According to the appellant/revenue, there is a delay of sixty (60) days  
in re-filing the appeal.

3. Given the period involved, we are inclined to condone the delay.

4. It is ordered accordingly.

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5. In case, the respondent/assessee has any objection, it would be at liberty to approach the court in close proximity to the date on which it is served in the matter.

6. The application is disposed of in the aforesaid terms.

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7. This appeal concerns Assessment Year (AY) 2011-12.

8. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 31.03.2023 passed by the Income Tax Appellate Tribunal [in short “Tribunal”].

9. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, informs us that the issue that arises for consideration in the instant appeal also obtains in ITA 672/2023, titled ***PCIT vs Gardenia India Pvt. Ltd.***

10. We are told by Mr Sanjay Kumar that, on 30.11.2023, notice has been issued in the said appeal.

11. Accordingly, issue notice in the instant appeal as well.

12. Notice will be issued to the respondent/assessee *via* all permissible modes, including email.

13. List the above-captioned appeal on 11.03.2024.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 7, 2023/as**

*Click here to check corrigendum, if any*