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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 737/2023, CM APPL. 63828/2023 & 63829/2023**  
**COMMISSIONER OF INCOME TAX (EXEMPTIONS)**

..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing  
Counsel.

versus

EVANGELICAL FELLOWSHIP OF INDIA ..... Respondent  
Through: Mr R. Abhishek Jebaraj, Advocate.

**CORAM:**  
**HON'BLE MR JUSTICE RAJIV SHAKDHER**  
**HON'BLE MR JUSTICE GIRISH KATHPALIA**

**ORDER**  
**11.12.2023**

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

**CM APPL. 63828/2023** [*Application filed on behalf of the appellant  
seeking condonation of delay of 23 days in filing the appeal*]

**CM APPL. 63829/2023** [*Application filed on behalf of the appellant  
seeking condonation of delay of 457 days in re-filing the appeal*]

1. These are applications filed by the appellant/revenue seeking condonation of delay in filing and re-filing the appeal.
2. According to the appellant/revenue, there is delay of 23 days in filing and 457 days in re-filing the appeal.
3. In view of the fact that the we are inclined to take up the appeal for hearing on merits, the delay in filing and re-filing is condoned.

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3.1 It is ordered accordingly.

4. The applications are disposed of, in the aforesaid terms.

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5. The instant appeal concerns Assessment Year (AY) 2013-14.

6. *Via* the above-captioned appeal, the appellant/revenue seeks to assail the order dated 08.11.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

7. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the appellant/revenue, fairly concedes that the question of law proposed in the instant appeal is covered by the order dated 29.10.2015 of the coordinate bench rendered in ITA 169/2003, titled *Director of Income Tax (Exemption) v. M/s Indian Evangelical Team*.

7.1. Besides this, reference is also made to another judgment dated 08.07.2022 passed in ITA 185/2022, titled *Commissioner for Income Tax (E) Delhi v. M/s India Evangelical Team*.

8. Accordingly, the above-captioned appeal is closed, as no substantial question of law arises for our consideration.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 11, 2023 / tr**

[Click here to check corrigendum, if any](#)