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

+ **ITA 745/2023 & CM Nos.63880-81/2023**

PR. COMMISSIONER OF INCOME TAX -CENTRAL -1. Appellant  
Through: Mr Ruchir Bhatia, Sr Standing  
Counsel.

versus

EMAAR MGF CONSTRUCTION PVT. LTD. .... Respondent  
Through: None.

**CORAM:**

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

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

**ORDER**

% **11.12.2023**

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

**CM No.63880/2023**

1. Allowed, subject to just exceptions.

**CM No.63881/2023** [*Application filed on behalf of the appellant seeking condonation of delay of 460 days in re-filing the appeal*]

2. This application has been filed on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

2.1 According to the appellant/revenue, there is a delay of 460 days in re-filing the appeal.

3. Issue notice to the non-applicant/respondent *via* all modes including e-mail.

4. List the application on 04.03.2024.

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**ITA 745/2023**

5. This appeal concerns Assessment Year (AY) 2011-12.
6. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 26.12.2019 passed by the Income Tax Appellate Tribunal [in short “Tribunal”].
7. List the matter on 04.03.2024.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 11, 2023**

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*Click here to check corrigendum, if any*