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

+ **ITA 769/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI 10

..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing  
Counsel.

versus

INDERJIT SINGH SODHI (HUF)

..... Respondent

Through: None.

**CORAM:**

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

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

**ORDER**

% **15.12.2023**

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

**CM APPL. 65057/2023** [*Application is filed on behalf of the  
appellant/revenue seeking condonation of delay of 498 days in re-filing  
the appeal*]

1. Issue notice to the respondent/assessee *via* all modes including email.
2. List the application on 05.03.2024.

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3. This appeal concerns Assessment Year (AY) 2016-17.
4. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 19.06.2020 passed by the Income Tax Appellate Tribunal [in short 'Tribunal'].
5. The central issue which arises for consideration is: whether interest

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received by the respondent/assessee under Section 28 and 34 of the Land Acquisition Act, 1894 would fall under the provisions of Section 10(37) and Section 56(2)(viii) of the Income Tax Act 1961 [in short, “Act”]?

5.1. We may note that it would also be necessary to examine the provisions of Section 45(5)(c) of the Act.

6. These aspects will be examined on the next date of hearing.

7. Counsel for the parties are directed to file their respective written submissions not exceeding three pages each, at least five days before the next date of hearing.

8. Notice issued to the respondent/assessee in the above captioned application will be accompanied by the order passed today.

9. List the matter on 05.03.2024.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 15, 2023/rk**

*Click here to check corrigendum, if any*