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

+ **ITA 8/2023**

WHIRLPOOL OF INDIA LTD

.....Appellant

Through: Mr Neeraj Jain with Mr Aniket D.
Agrawal and Mr Saksham Singhal,
Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRERespondent

Through: Mr Abhishek Maratha, Sr. Standing
Counsel.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

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10.01.2023

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

CM Appl.924/2023

1. This is an application filed on behalf of the appellant seeking condonation of delay in filing the appeal.

1.1 According to the appellant, there is a delay of 01 day.

2. Mr Abhishek Maratha, leaned senior standing counsel, who appears on behalf of the respondent/revenue, does not oppose the prayer made in the application.

3. Accordingly, the delay is condoned.

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

ITA 8/2023

5. According to us, the question of law is required to be admitted.

Therefore, the question of law framed for consideration is as follows:

ITA 8/2023

1/2



“Whether the Income Tax Appellate Tribunal has erred in law and on facts in not allowing the trading loss incurred by assessee/appellant during the relevant year on account of destruction of stock/ inventory under section 28 of the Income Tax Act, 1961?”

6. The appellant/assessee will place on record, the relevant case papers filed before the statutory authorities, *albeit* in electric format.
 - 6.1 A copy of the same will be furnished to Mr Maratha.
7. In addition, counsel for the parties will also file written submissions, not exceeding three pages each, at least five days before the next date of hearing.
8. List the matter on 14.07.2023 in the category of “After Notice Miscellaneous Matters”.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 10, 2023/pmc

Click here to check corrigendum, if any

ITA 8/2023

2/2