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

+ **ITA 81/2023**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel.

versus

M/S K.R. PULP AND PAPERS LTD.

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

14.02.2023

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

CM APPL. 7146/2023

1. Allowed, subject to just exceptions.

CM APPL. 7147/2023

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

3. According to the appellant/revenue, there is delay of 120 days.

4. For the reasons given in the application, the delay in re-filing the appeal is condoned.

5. The application is disposed of.

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6. This appeal concerns Assessment Year (AY) 2010-2011.

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7. The challenge in the appeal is laid to the order dated 11.01.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

8. Concededly, the Tribunal has ruled in favour of the respondent/assessee. The main plank of the Tribunal’s decision rests on the fact, that no incriminating material was found *vis-à-vis* the respondent/assessee. This reasoning has been supported by the Tribunal, based on the ratio of the judgments rendered in *Commissioner of Income-Tax (Central)-III v. Kabul Chawla* [2016] 380 ITR 573 (Delhi) and *CIT v. Meeta Gutgutia* 395 ITR 526.

9. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that in another matter concerning the same issue, a Special Leave Petition (SLP), vide Diary No. 37848/2015 has been filed, which is pending consideration.

10. Given the stand taken by Mr Kumar, presently, the instant appeal is closed. In case the appellant/revenue were to succeed in the said matter, it will have liberty to approach the Court, with an appropriate application, to revive the appeal. As and when an application is moved, the appeal will be dealt with, by the concerned bench.

11. The Registry will dispatch a copy of the order passed today to the respondent/assessee, at the address given in the appeal *via* all modes, including e-mail.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

FEBRUARY 14, 2023 / tr

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

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