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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 877/2015

COMMISSIONER OF INCOME TAX-IV

..... Appellant

Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel and Mr Shikhar Garg, Advocate.

versus

DANGSON HOTEL & RESTAURANTS
PVT. LTD.

..... Respondent

Through: Mr Pranjal Srivastava, Advocate.

WITH

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ITA 878/2015

COMMISSIONER OF INCOME TAX-IV

..... Appellant

Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel and Mr Shikhar Garg, Advocate.

versus

DANGSON HOTEL & RESTAURANTS PVT.
LTD.

..... Respondent

Through: Mr Pranjal Srivastava, Advocate.

WITH

34.

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ITA 879/2015

COMMISSIONER OF INCOME TAX-IV

..... Appellant

Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel and Mr Shikhar Garg, Advocate.



versus

DANGSON HOTEL & RESTAURANTS PVT.
LTD.

..... Respondent

Through: Mr Pranjal Srivastava, Advocate.

WITH

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ITA 880/2015

COMMISSIONER OF INCOME TAX-IV

..... Appellant

Through: Mr Kamal Sawhney, Senior Standing
Counsel, Mr Raghvendra Singh, Junior Standing
Counsel and Mr Shikhar Garg, Advocate.

versus

DANGSON HOTEL & RESTAURANTS PVT.
LTD.

..... Respondent

Through: Mr Pranjal Srivastava, Advocate.

WITH

36.

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ITA 881/2015

COMMISSIONER OF INCOME TAX-IV

..... Appellant

Through: Mr Kamal Sawhney, Senior Standing
Counsel, Mr Raghvendra Singh, Junior Standing
Counsel and Mr Shikhar Garg, Advocate.

versus

DANGSON HOTEL & RESTAURANTS PVT.
LTD.

..... Respondent

Through: Mr Pranjal Srivastava, Advocate.

AND



37.

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ITA 882/2015

COMMISSIONER OF INCOME TAX-IV Appellant
Through: Mr Kamal Sawhney, Senior Standing
Counsel, Mr Raghvendra Singh, Junior Standing
Counsel and Mr Shikhar Garg, Advocate.

versus

DANGSON HOTEL & RESTAURANTS PVT.
LTD. Respondent
Through: Mr Pranjal Srivastava, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

ORDER

% **18.11.2015**

CM No.27006/2015 in ITA 877/2015

CM No.27009/2015 in ITA 879/2015

CM No.27011/2015 in ITA 880/2015

CM No.27013/2015 in ITA 881/2015

CM No.27015/2015 in ITA 882/2015

1. Allowed, subject to all just exceptions.
2. The applications stand disposed of.

CM Nos.27007, 27008, 27010, 27012, 27014 and 27016/2015

3. Mr Sawhney, learned counsel for the Appellant has handed over the affidavit of the concerned CIT in support of these applications. For the reasons stated therein, the delay in re-filing the appeals is condoned. The applications are disposed of.



ITA 877 to 882/2015

4. The short issue that arises for consideration in these appeals from the common order dated 13th March, 2014 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos.4438/Del/2012, 2667, 2668, 2669, 2670, 2671/Del/2012 for Assessment Years ('AY') 2001-02 to 2006-07 is whether the ITAT was right in holding that the limitation under Section 275 (1) (a) of the Act would begin from 19th July, 2010 the date on which the order dated 30th April 2010 passed by the ITAT in the quantum appeal was received by the CIT (Central-II)?

5. The narration of facts shows that the cases on hand, along with certain other cases, was sent by the CIT Central -II to the Chief CIT on 21st May 2010 for approval of decentralisation under Section 127 of the Act. When the order of decentralisation was passed by the Chief CIT on 28th May, 2010, the case of the Respondent Assessee was omitted from the list of decentralized cases. A corrigendum was issued subsequently on 17th September, 2010 and, thereafter, a certified copy of the order of the ITAT was received by the concerned CIT-IV on 30th September, 2010.

6. It is not possible for the Court to accept the plea of the Revenue that the



period of limitation as far as Section 275(1)(a) of the Act is concerned should, in the above circumstances, commence not from 19th July 2010 when the order of the ITAT in the quantum appeal was received by the CIT - Central II but from 30th September 2010 when it was received by the CIT - IV. The omission to include the case of the Respondent in the order of decentralisation and the subsequent delay in issuing the corrigendum are entirely attributable to the Revenue and will not extend the time frame envisioned under Section 275 (1) (a) of the Act. To permit such a plea of the Revenue will tantamount to reading into Section 275(1) (a) of the Act words that do not exist.

7. Consequently, the view of the ITAT that these cases are barred by limitation suffers from no legal infirmity.

8. No substantial question of law arises. The appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

NOVEMBER 18, 2015
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