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

% **Date of Decision:02.08.2023**

+ **ITA 420/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2

..... Appellant

Through: Mr Sanjay Kumar, Senior Standing  
Counsel with Ms Easha Kadian and  
Ms Hemlata Rawat, Advocates.

versus

L.G. ELECTRONICS INC. KOREA

..... Respondent

Through: Mr Rohan Khare, Adv.

+ **ITA 421/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2

..... Appellant

Through: Mr Sanjay Kumar, Senior Standing  
Counsel with Ms Easha Kadian and  
Ms Hemlata Rawat, Advocates.

versus

L.G. ELECTRONICS INC. KOREA

..... Respondent

Through: Mr Rohan Khare, Adv.

**CORAM:**

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

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

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

**RAJIV SHAKDHER, J. (ORAL):**

**CM No.39039/2023 in ITA No. 420/2023**

**CM No.39067/2023 in ITA No. 421/2023**

1. Allowed, subject to just exceptions.

**CM No.39040/2023 in ITA No.420/2023 & CM No. 39068/2023 in ITA**



**No. 421/2023 [Applications filed on behalf of the appellant/revenue seeking condonation of delay of 60 days in re filing the appeals]**

2. These are the applications moved on behalf of the appellant/revenue, seeking condonation of delay in re-filing the appeals.

2.1 It is the appellant/revenue's contention that there is a delay of 60 days in re-filing, *qua* the above-captioned appeals.

3. Mr Rohan Khare, learned counsel, who appears on behalf of the respondent/assessee, says that he has no objection if the court were to condone the delay in re-filing.

4. It is ordered accordingly.

5. The above-captioned applications are disposed of.

**ITA 420/2023 & ITA 421/2023**

6. These appeals concern Assessment Year (AY) 2015-16 [ITA 420/2021] and AY 2016-17 [ITA 421/2023].

7. *Via* these appeals, the appellant/revenue seeks to assail the order dated 31.10.2022, passed by the Income Tax Appellate Tribunal [in short, "Tribunal"] in MA Nos. 276/Del/2022, SA No.128/Del/2022 & MA No. 277/Del/2022, SA No.129/Del/2022.

8. It is correctly pointed out by the counsel for the parties that in ITA No. 338/2023, which was preferred by the appellant/revenue in the respondent/assessee's case concerning AY 2017-18, this Court had closed the appeal, and granted liberty to the appellant/revenue to file a writ petition, in view of the judgment of the Full Bench of this Court dated 06.08.2010, passed in a bunch of appeals, including ITA 724/2010, titled ***Lachman Dass Bhatia Vs. Assistant Commissioner of Income Tax.***



9. It is ordered accordingly, in the above-captioned appeals as well.
10. The above-captioned appeals are closed, with liberty to the appellant/revenue to prefer a writ petition.
11. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER  
JUDGE**

**GIRISH KATHPALIA  
JUDGE**

**AUGUST 2, 2023/RV**

*Click here to check corrigendum, if any*