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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 05.07.2023

+ ITA 343/2023

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2 ..... Appellant  
Through: Mr Sanjay Kumar, Senior Standing Counsel  
with Ms Easha Kadian and Ms Hemlata  
Rawat, Advocates.

versus

NAGAR DAIRY PVT. LTD. .... Respondent  
Through: None.

**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 APPL. 33435/2023**

1. Allowed, subject to all just exceptions.

**CM APPL. 33436/2023** [*Application filed on behalf of the appellant/revenue seeking condonation of delay of 14 days in filing the appeal*]

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

2.1 According to Mr Sanjay Kumar, Senior Standing Counsel who appears on behalf of the appellant/revenue, there is a delay of 14 days.

3. Having regard to the period of delay involved, we are inclined to condone the delay in filing the appeal.

4. The prayer made in the application is allowed. The delay is, accordingly, condoned.

5. The application is disposed of, in the aforesaid terms.

**ITA 343/2023**

6. This appeal concerns Assessment Year (AY) 2006-07.

7. The appellant/revenue seeks to assail the order dated 22.11.2022 passed by the



Income Tax Appellate Tribunal [in short, "Tribunal"] in ITA No. 5470/Del/2015.

8. Mr Kumar informs us that the issue raised in the instant appeal stands covered by the decision rendered by this court on 01.06.2023 in ITA No. 321/2023, 324/2023 and 325/2023.

8.1 To be noted, in the said order, we had recorded that the issue raised was covered by a judgment of a coordinate bench of this court rendered in *CIT vs. RRJ Securities Ltd.* 380 ITR 612.

9. Therefore, having regard to the aforesaid, no substantial question of law arises for our consideration.

10. The appeal is, accordingly, closed.

11. The Registry will dispatch the copy of the order passed today to the respondent/assessee *via* all modes including email.

12. Parties will act based on the digitally signed copy of the order.

**(RAJIV SHAKDHER)**  
**JUDGE**

**(GIRISH KATHPALIA)**  
**JUDGE**

**JULY 5, 2023/v**

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