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

Decision delivered on: 06.12.2023

+ **ITA 699/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

..... Appellant

Through: Mr Abhishek Maratha, Senior
Standing Counsel with Mr Parth
Semwal, Advocate.

versus

INDIAN EVANGELICAL TEAM

..... 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 No. 62868/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 457 days in re-filing the appeal]

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

1.1 According to the appellant/revenue, there is a delay of 457 days in re-
filing the appeal.

2. Since we are taking up the appeal for hearing on merits, the delay in
re-filing is condoned.

3. The application is dismissed in the aforesaid terms.

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4. This appeal concerns Assessment Year (AY) 2013-14.



5. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 24.03.2021 passed by the Income Tax Appellate Tribunal [in short “Tribunal”].
6. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the appellant/revenue, fairly informs us that the questions proposed in the instant appeal are identical to the questions that were raised by the appellant/revenue in ITA Nos. 353/2023, 360/2023, 169/2023 and 185/2022.
7. Insofar as ITA No. 353/2023 and ITA No. 360/2023 are concerned, the said appeals were closed *via* the decision dated 10.07.2023 passed by a coordinate bench of this court.
8. Likewise, ITA No. 169/2023 was dismissed by another coordinate bench *via* an order dated 22.03.2023.
9. ITA No. 185/2022 also suffered a similar fate. The decision in the said ITA was rendered on 08.07.2022 by yet another coordinate bench, whereby, it was held that no substantial question of law arises for consideration by the court.
10. Given the aforesaid position, the instant appeal is closed, as according to us, no substantial question of law arises for our consideration.

RAJIV SHAKDHER, J.

GIRISH KATHPALIA, J.

DECEMBER 6, 2023/as

Click here to check corrigendum, if any