



\$~35

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

% **Decision delivered on: 07.12.2023**

+ **ITA 713/2023 & CM APPL. 63257/2023**

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. 63257/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 457 days in re-filing the appeal*]

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

1.1 According to the appellant/revenue, there is a delay of four hundred and fifty-seven (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 disposed of in the aforesaid terms.

ITA 713/2023

4. This appeal concerns Assessment Year (AY) 2014-15.



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, and 185/2022 and 169/2003.
7. Insofar as ITA No. 353/2023 and ITA No. 360/2023 are concerned, the said appeals were closed *via* a decision dated 10.07.2023, passed by a coordinate bench of this court.
8. Likewise, ITA No. 169/2003 was dismissed by another coordinate bench of this court, *via* an order dated 29.10.2015.
9. ITA No. 185/2022 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 arose for consideration, by the court.
10. Given this position, the instant appeal is closed as, according to us, no substantial question of law arises for our consideration.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

DECEMBER 7, 2023/as

Click here to check corrigendum, if any