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

% **Decision delivered on: 14.12.2023**

+ **ITA 754/2023 & CM APPL. 64443/2023**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Mr Pratyakash Gupta,
Standing Counsel.

versus

ASHOK KUMAR SINGH

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

14.12.2023

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

RAJIV SHAKDHER, J. (ORAL):

CM APPL. 64443/2023 [*Application filed on behalf of the
appellant/revenue seeking condonation of delay 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.
2. According to the appellant/revenue, there is a delay of 40 days re-filing the appeal.
3. Having regard to the period involved, we are inclined to condone the delay.
4. The application is, accordingly, disposed of.



ITA 754/2023

5. This appeal concerns Assessment Year [AY] 2014-15.
6. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 19.04.2023 passed by the Income Tax Appellate Tribunal [in short ‘Tribunal’].
7. The Commissioner of Income Tax (Appeals) [in short, “CIT(A)”], *via* the order dated 23.08.2021, deleted the addition made by the Assessing Officer (AO), albeit on protective basis, amounting to Rs. 2,75,75,955/- on the ground that a substantive addition was being made against the company in which the respondent/assessee was a director and a sole shareholder, i.e., Everbez Business Inc. [in short ‘Everbez’]. The record shows that Everbez was being proceeded under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 [in short ‘2015 Act’].
8. The said order of the CIT(A) has been sustained by the Tribunal *via* the impugned order.
9. Mr Ruchir Bhatia, learned senior standing counsel states that the best way forward would be to close the instant appeal, with liberty to the appellant/revenue to approach the Court, in case the appellant/revenue were to fail in the proceedings taken out against the respondent/assessee, concerning Everbez under the 2015 Act.
10. We tend to agree with Mr Bhatia. Accordingly, the appeal is closed with liberty as prayed for.
11. The registry will dispatch a copy of the order to the respondent/assessee *via* all modes, including email. The appellant/revenue



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will also ensure that a copy of this order is served on the respondent/assessee.

**RAJIV SHAKDHER
JUDGE**

**GIRISH KATHPALIA
JUDGE**

DECEMBER 14, 2023/rk