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

% **Decision delivered on: 14.12.2023**

+ **ITA 762/2023**

**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. 64808/2023 [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. Having regard to the period involved the delay in condoned. The application is disposed of.

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3. This appeal concerns Assessment Year [AY] 2013-14.
4. 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’].

5. The Commissioner of Income Tax (Appeals) [in short, “CIT(A)”] vide order dated 23.08.2021 deleted the addition made by the Assessing Officer (AO), albeit on protective basis, amounting to Rs. 2,43,11,824/- 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’].

6. The said order of the CIT(A) has been sustained by the Tribunal *via* the impugned order.

7. 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.

8. We tend to agree with Mr Bhatia. Accordingly, the appeal is closed with liberty as prayed for.

9. The registry will dispatch a copy of the order to the respondent/assessee *via* all modes, including email. The appellant/revenue will also ensure that a copy of this order is served on the respondent/assessee.

**RAJIV SHAKDHER, J.**

**GIRISH KATHPALIA, J.**

**DECEMBER 14, 2023/rk**