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

% *Decision delivered on: 22.08.2023*

+ **ITA 472/2023 & CM Nos.43034-35/2023**

THE PR. COMMISSIONER OF INCOME TAX,  
CENTRAL -3

..... Appellant

Through: Mr Gaurav Gupta, Sr Standing Counsel with  
Mr Shivendra Singh and Mr Puneet  
Singhal, Standing Counsels

versus

PAWANSUT HOLDING 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 No.43034/2023**

1. Allowed, subject to just exceptions.

**CM No.43035/2023** [*Application filed on behalf of the appellant/revenue seeking condonation of delay of 38 days in filing the appeal*]

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

2.1 According to the appellant/revenue, there is a delay of 38 days.

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

3.1 It is ordered accordingly.



4. The application is, accordingly, disposed of.

**ITA 472/2023**

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

6. *Via* this appeal, the appellant/revenue seeks to assail the order dated 14.12.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

7. Mr Gaurav Gupta, learned senior standing counsel, who appears on behalf of the appellant/revenue, does not dispute the fact that the appeal concerning the substantive addition is pending adjudication before the Tribunal.

8. It is, however, Mr Gupta’s contention that the additions made vis-à-vis the respondent/assessee, *albeit*, on a protective basis, which were the subject matter of the appeal before the Tribunal, could have been kept pending instead of being closed.

9. According to us, that was one alternative. The other alternative, which is what the Tribunal has taken recourse to, was to dispose of the appeal with a caveat that in the event of any deletion in the hands of Mr P.K. Jindal, wherein substantial additions were made, the appellant/revenue will have liberty to take further steps against the respondent/assessee in accordance with the law.

10. According to us, this would mean that if the appellant/revenue were to fail in the matter concerning substantive additions, it would have leave to reopen the appeal pending before the Tribunal.

11. The appeal is, thus, closed.

12. A copy of the order passed today will be dispatched by the Registry to the respondent/assessee *via* all modes including e-mail.



13. The appellant/revenue is also given liberty to serve a copy of the order passed today on the respondent/assessee.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**AUGUST 22, 2023**

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