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

+ **ITA 666/2023**

THE PR. COMMISSIONER OF INCOME TAX –
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Senior Standing
Counsel.

versus

SH. VIKRAM DHIRANI

..... Respondent

Through: Mr Ruchesh Sinha, Advocate.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **29.11.2023**

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

CM APPL. 61292/2023 *[Application filed on behalf of the
appellant/revenue seeking condonation of delay of 14 days in filing the
appeal.]*

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

1.1 According to the appellant/revenue, there is a delay of 14 days in
filing the appeal.

2. Mr Ruchesh Sinha, learned counsel who appears on behalf of the
respondent/assessee, says that he would have no objection if the delay in
filing the appeal is condoned.

3. Accordingly, the delay is condoned.

4. The application is disposed of, in the aforesaid terms.

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5. This appeal concerns the Assessment Year (AY) 2007-08.
6. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 17.04.2023 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].
7. The addition made qua the respondent/assessee’s income was based on purported unexplained deposits in the account said to have been maintained by him in the Dubai Branch of HSBC Bank. The case of the appellant/revenue is founded on the download from a pendrive received from French authorities. The download masquerades as a bank statement.
 - 7.1. Concededly, the purported bank statement neither is on the letterhead of the concerned bank nor does it bear the seal of the bank.
8. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that the statement given by the respondent/assessee under Section 132(4) of the Income Tax Act, 1961 [in short “Act”], is indicative of the fact that he has admitted that he maintained an account with the aforementioned bank.
 - 8.1 It is also not in dispute that the said statement has been retracted by the respondent/assessee.
9. Apart from anything else, Mr Ruchesh Sinha, who appears on behalf of the respondent/assessee, says that the Tribunal, while ruling in the favour of respondent/assessee, has relied upon judgment rendered by in ITA Nos. 5330/Del/2016, titled ***Sh. Parminder Singh Kalra v ACIT Central Circle-14***.
10. Mr Bhatia says that he will file the download which was received in



the form of a pen-drive and also inform the court whether an appeal was preferred in the *Sh. Parminder Singh Kalra* case.

10.1 Leave in that behalf is given.

11. Mr Bhatia will also file all other documents which were made available to the statutory authorities and are relevant for adjudicating the appeal.

11.1. Copies of the same will also be served on Mr Sinha.

12. List the above-captioned matter on 26.02.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

NOVEMBER 29, 2023

MS

[Click here to check corrigendum, if any](#)