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

+ ITA 736/2016, CM APPL.40106-40107/2016

PRINCIPAL COMMISSIONER OF INCOME TAX-6 Appellant
Through: Mr. Zoheb Hossain, Sr. Standing
Counsel.

versus

NAVYUG PROMOTERS PVT LTD Respondent
Through: None.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

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26.10.2016

ITA 736/2016, CM APPL.40106-40107/2016 (condonation of delay)

There is a delay of 728 days. The Court is of the opinion that no reasonable cause has been shown as to qualify the matter to fall within the definition of “sufficient cause”. For the delay of 728 days, the standard ground is confusion brought about by reorganisation of the government panel and the large number of cases pending. In the circumstances, the delay cannot be condoned.

Even on merits, the question of law urged, i.e., applicability of deemed dividend provision under Section 2 (22) (e) of the Income Tax Act is no longer *res integra* and has been answered in *Commissioner of Income Tax v. Ankitech P. Ltd.*, (2012) 340 ITR 14 (Del) which was followed by this Court in the assessee’s case in other

assessment years. The ITAT has merely followed that decision. In the circumstances, no substantial question of law arises.

The application seeking condonation of delay and the appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 26, 2016
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