$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
36.
\+ **ITA 786/2014**

THE COMMISSIONER OF INCOME TAX
(CENTRAL)-III ..... Appellant
Through: Mr P. Roy Chaudhuri, Senior Standing Counsel.

versus

M/S SIR SHADI LAL ENTERPRISES LTD. ..... Respondent
Through: Mr Arta Trana Panda, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **14.03.2016**

1. The office note has been perused. The cause title in the order dated 7th July, 2015 shall stand corrected as per the memo of parties. Accordingly, the corrected order shall read as under:

"THE COMMISSIONER OF INCOME TAX
CENTRAL-III ..... Appellant
Through: Mr P. Roy Chaudhuri, Senior Standing Counsel.

versus

M/S SIR SHADI LAL ENTERPRISES LTD. ..... Respondent
Through: Mr Arta Trana Panda, Advocate.

CORAM:
HON'BLE DR. JUSTICE S.MURALIDHAR
HON'BLE MR JUSTICE VIBHU BAKHRU

O R D E R

% **07.07.2015**

CM No. 20985/2014 (for condonation of delay of 395 days in filing the appeal)

1. For the reasons stated in the application, the delay in filing the appeal is condoned. The application is allowed.

ITA 786/2014

2. The Court has been shown a copy of the order dated 22nd January 2015 passed by this Court in ITA Nos. 429 to 432 of 2013 and batch in which the very same impugned order dated 23rd November 2012 of the Income Tax Appellate Tribunal ('ITAT') was challenged. By the said order, the appeals have been remitted to the ITAT for a fresh consideration.

3. Accordingly, the impugned order dated 23rd November 2012 of the ITAT is set aside and the appeal is remitted to the ITAT for a fresh consideration. The ITAT shall consider and render findings on the grounds raised by or in the appeal before it by the assessee. It is clarified that this is not a limited remand and the ITAT shall proceed to hear the merits of the appeal pending before it on other grounds as well.

4. The appeal is disposed of in the above terms. Order Dasti."

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 14, 2016/MK