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

+ ITA 643/2016 & C.M.30984/2016 (for delay)

COMMISSIONER OF INCOME TAX, Appellant

Through: Mr.Sanjay Kumar and Mr.Dileep
Shivpuri, standing counsels

versus

SUMITOMO CORPORATION INDIA PVT. LTD..... Respondent

Through: Mr.Prakash Kumar, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

% **21.10.2016**

There is a delay of 1161 in re-filing of this appeal. No justifiable reason, qualifying as sufficient cause has been furnished. In fact, the reasons provided show neglect and complete inaction as to the fate of the appeal by the revenue. Revenue cites pendency of a large number of defective appeals and reorganisation of its panel of counsels as the ground for condonation of delay. Furthermore, even on the merits, the court notices that question of law urged is squarely covered for AY 2008-2009 & 2009-2010 in other cases (*Commissioner of Income Tax vs. Sumitomo Corporation India Pvt. Ltd.* – ITA 83/2015, decided on 05.05.2015 and ITA 538/2016 decided on 19.09.2016). Therefore no question of law arises as well.

The delay application and the appeal are therefore dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 21, 2016

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