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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **ITA 410/2016**

PRINCIPAL COMMISSIONER OF INCOME TAX-07..... Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S PHI SEEDS LTD., ... Respondent

Through: Mr. Shashi M Kapila, Mr. R.R. Maurya, Mr. Pravesh Sharma, Ms. Malvika Kalra and Mr. Sanjay Kumar, Advocates.

With

2.

\+ **ITA 411/2016**

PRINCIPAL COMMISSIONEROFINCOME TAX-07 ..... Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S PHI SEEDS LTD. ..... Respondent

Through: Mr. Shashi M Kapila, Mr. R.R. Maurya, Mr. Pravesh Sharma, Ms. Malvika Kalra and Mr. Sanjay Kumar, Advocates.

With

3.

\+ **ITA 412/2016**

PRINCIPAL COMMISSIONER OF INCOME TAX-07 ..... Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S PHI SEEDS LTD. ..... Respondent

Through: Mr. Shashi M Kapila, Mr. R.R. Maurya, Mr. Pravesh Sharma, Ms. Malvika Kalra and Mr. Sanjay Kumar, Advocates.

With

4.

\+ **ITA 413/2016**

PRINCIPAL COMMISSIONER OF INCOME TAX-07 ..... Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S PHI SEEDS LTD. ..... Respondent

Through: Mr. Shashi M Kapila, Mr. R.R. Maurya, Mr. Pravesh Sharma, Ms. Malvika Kalra and Mr. Sanjay Kumar, Advocates.

With

5.

\+ **ITA 414/2016**

PRINCIPAL COMMISSIONER OF INCOME TAX-07..... Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S PHI SEEDS LTD. ..... Respondent

Through: Mr. Shashi M Kapila, Mr. R.R. Maurya, Mr. Pravesh Sharma, Ms. Malvika Kalra and Mr. Sanjay Kumar, Advocates.

And

6.

\+ **ITA 415/2016**

PRINCIPAL COMMISSIONER OFINCOME TAX-07 ..... Appellant

Through: Mr. Sanjay Kumar, Advocate

versus

M/S PHI SEEDS LTD. ..... Respondent

Through: Mr. Shashi M Kapila, Mr. R.R. Maurya, Mr. Pravesh Sharma, Ms. Malvika Kalra

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and Mr. Sanjay Kumar, Advocates.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI

ORDER

% **03.08.2016**

CM APPL. 25522/2016 (Exemption) in ITA 410/2016
CM APPL. 25523/2016 (Exemption) in ITA 411/2016
CM APPL. 25524/2016 (Exemption) in ITA 412/2016
CM APPL. 25525/2016 (Exemption) in ITA 413/2016
CM APPL. 25528/2016 (Exemption) in ITA 414/2016

1. Allowed, subject to all just exceptions.

ITA 410/2016, ITA 411/2016, ITA 412/2016, ITA 413/2016, ITA 414/2016 & ITA 415/2016

2. These appeals are filed against a common order dated 9th December 2015 passed by the Income Tax Appellate Tribunal in ITA No. 2256-2261/Del/2005 for the Assessment Years ('AYs') 1996-97 to 2001-2002.

3. The issue urged by the Revenue in the present appeals concerns the powers of the Assessing Officer, prior to amendment in Section 142 (2C) of the Income Tax Act, 1961 ('Act') with effect from 1st April 2008, to *suo motu* extend the time limit for the special auditor to submit his report in terms of Section 142 (2A) of the Act.

4. It is not in dispute that said question stands answered in favour of the Assessee and against the Revenue by the decision of this Court in ***Commissioner of Income Tax v. Bishan Saroop Ram Kishan Agro (P) Ltd (2011) 203 Taxman 326 (Del).***

5. Consequently, no substantial question of law arises.

6. The appeals are dismissed.

S.MURALIDHAR, J

NAJMI WAZIRI, J

AUGUST 03, 2016
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