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

\+ ITA 601/2016, C.M. APPL.29880/2016

COMMISSIONER OF INCOME TAX(TDS)-I ..... Appellant

Through : Sh. Ruchir Bhatia and Sh. Puneet Rai, Advocates.

versus

M/S ARICENT TECHNOLOGIES (HOLDINGS) LTD. ..... Respondent

Through : None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

% 05.10.2016

There is a delay of 955 days in refiling of the appeal; there is no sufficient cause shown for the delay. The appeal was returned, but re-filed after nearly 3 years for which the grounds urged are completely unreasonable and untenable. The application to condone the delay is, therefore, rejected.

Even otherwise we notice that the question of law urged, i.e. whether in this case the respondent could be treated as an assessee in default for the purpose of Section 201 read with Section 194J is now covered by the decision of the Supreme Court in *CIT v. Bharti Cellular Ltd.* 193 Taxmann 97 (SC) and subsequently of this Court in *Asia Satellite Communications Company Ltd. v. Director of Income Tax* 332 ITR 340 (Del). The ITAT has followed these as well as other judgments of the Madras High Court. No question of law, therefore arises.

The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 05, 2016/ajk