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

\+ ITA 752/2016, C.M. APPL.40129/2016

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

Through : Sh. Sanjay Kumar and Sh. Dileep Shivpuri, Advocates.

versus

M/S SAMSUNG INDIA ELECTRONICS (P) LTD...... Respondent

Through : Sh. Satyen Sethi and Sh. Arta Trana Panda, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **30.11.2016**

C.M. APPL.40129/2016

The appeal has been refiled after an inordinate delay of 1042 days. The explanation too is unsatisfactory. Much less, it does not meet with the requirements of what constitutes "sufficient cause". The application for condonation of delay is, therefore, rejected.

ITA 752/2016

Even otherwise, we are of the opinion that no substantial question of law, having regard to the fact that on the issue of interpretation of Section 201(1A) of the Income Tax Act, 1961, the Tribunal has followed the Supreme Court decision in *Hindustan Coca Cola Beverages Pvt. Ltd. v. CIT* 293 ITR 226. The appeal too is accordingly dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 30, 2016/ajk