$~3 to 5 & 39

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

\+ **ITA 760/2016, C.M. APPL.40369/2016**

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

versus

SHRI SURESH NANDA ..... Respondent

\+ **ITA 761/2016, C.M. APPL.40370-40371/2016**

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

versus

SHRI SURESH NANDA ..... Respondent

\+ **ITA 762/2016, C.M. APPL.40372-40373/2016**

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

versus

SHRI SURESH NANDA ..... Respondent

\+ **ITA 847/2016, C.M. APPL.44039-44040/2016**

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

versus

SHRI SURESH NANDA ..... Respondent

Through: Sh. Sandeep Kapur and Ms. Apoorva Pandey, Advocates, for respondent in Item Nos. 3 to 5 and 39.

Dileep Shivpuri, Sr. Standing Counsel with Sh. Sanjay Kumar, Jr. Standing Counsel and Sh. Vikrant. A. Maheshwari, Advocate, for appellant in Item Nos. 3 to 5 and 39.

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

O R D E R

% 28.11.2016

C.M. APPL.40369/2016 IN ITA 760/2016
C.M. APPL. 40371/2016 IN ITA 761/2016
C.M. APPL. 40373/2016 IN ITA 762/2016
C.M. APPL.44039-44040/2016 IN ITA 847/2016

The appeals have been refiled after an inordinate delay of 647 days (in ITA 760/2016, ITA 762/2016 & ITA 847/2016) and 686 days (in ITA 761/2016). The explanation too is unsatisfactory. Much less, it does not meet with the requirements of what constitutes "sufficient cause". The applications for condonation of delay are, therefore, rejected.

ITA 760/2016
ITA 761/2016, C.M. APPL.40370/2016
ITA 762/2016, C.M. APPL.40372/2016
ITA 847/2016, C.M. APPL.44039/2016

The Court further notices that the question involved is whether the assessee could be called a "Resident Indian" to be obliged to file returns. The question has been concluded for another year AY 2007-08 where it was held that the assessee was not liable to report his earnings in India [in *Commissioner of Income Tax (C)-I v. Shri Suresh Nanda* (ITA Nos. 715/2014, 722/2014 & 723/2014, decided on 27.05.2015)]. We also notice that for another year, i.e. AY 2004-05, the same view was reiterated in *Commissioner of Income Tax (C)-I v. Shri Suresh Nanda* [ITA 29/2016, decided on 22.01.2016]. No question of law, therefore, arises. The appeals are accordingly dismissed along with the pending applications.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 28, 2016/ajk