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

\+ ITA 748/2016, CM APPL.40125/2016 (condonation of delay)

THE COMMISSIONER OF INCOME TAX DELHI-V ..... Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel with Mr. Sanjay Kumar, Jr. Standing Counsel.

versus

SUN MICRO SYSTEM INDIA PVT. LTD. ..... Respondent
Through: Mr. Mayank Nagi, Advocate.

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

O R D E R

% **23.11.2016**

The present appeal under Section 260A of the Income Tax Act is highly belated - by 1341 days. There is hardly any explanation for the delay. The appeal was filed on 07.03.2013 but appears to have been kept objected to. The Income Tax Department does not seem to have any clue about the filing of the appeal or the objections raised by the registry. It refers to the re-organisation of its penal and cites the pendency of large number of appeals marked defective. The reasons can hardly be considered sufficient cause to condone the delay.

In any case, the substantial question of law urged, i.e., with respect to permissibility of reduction under Section 37 towards advertisement expenses stands covered against the revenue in the decision reported as *Commissioner of Income Tax v. Casio India*, (2011) 335 ITR 196 (Del.).

With respect to the second question, we notice that ITAT had merely directed the remand.

In view of the forgoing reasons, application for condonation of delay and the appeal are dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 23, 2016
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