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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 253/2017**

PR. COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Ms. Lakshmi Gurung, Advocate.

versus

SHYAM SUNDER KHEMKA ..... Respondent

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **28.04.2017**

CM No. 12301/2017 (for condonation of delay of 14 days in re-filing the appeal)

1. For the reasons stated in the application, the delay of 14 days in re-filing the appeal is condoned.

2. The application is disposed of.

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3. One of the points urged in this appeal is that the Income Tax Appellate Tribunal ('ITAT') did not consider Section 80AC of the Income Tax Act, 1961 ('Act'). It is seen that such a ground was not raised before the ITAT. Learned counsel for the Revenue states that an application has been filed before the ITAT for that purpose.

4. Depending upon the outcome of the said application, it will be open to the Revenue to approach this Court again.

5. The appeal is dismissed.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 28, 2017
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