

\$~1 to 8

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

+ **ITA 933/2011**
CIT

..... Appellant
Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA Respondent
Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+ **ITA 934/2011**
CIT

..... Appellant
Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA Respondent
Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+ **ITA 935/2011**
CIT

..... Appellant
Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA

..... Respondent

Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+

ITA 936/2011

CIT

..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA

..... Respondent

Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+

ITA 711/2011

CIT

..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA

..... Respondent

Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+

ITA 787/2011

CIT

..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr

Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA

..... Respondent

Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+
CIT

ITA 1535/2010

..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA

..... Respondent

Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

+

ITA 424/2016

PR. COMMISSSIONER OF INCOME TAX-10

..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel with Mr
Amar Panwar and Mr Aditya
Khomparia, Advocates.

versus

JAGDISH PRASAD GUPTA

..... Respondent

Through: Dr Shaswat Bajpai and Mr
Sharad Agarwal, Advocates.

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE PRATHIBA M. SINGH

O R D E R

28.09.2018

%

CM 40089/2018 (exemption) in ITA 933/2011

CM 40083/2018 (exemption) in ITA 934/2011

CM 40078/2018 (exemption) in ITA 935/2011

CM 40075/2018 (exemption) in ITA 936/2011

CM 40068/2018 (exemption) in ITA 711/2011

CM 40071/2018 (exemption) in ITA 787/2011

CM 40390/2018 (exemption) in ITA 1535/2010

CM 40387/2018 (exemption) in ITA 424/2016

1. Allowed, subject all just exceptions.

CM 40087/2018 (delay of 150 days in filing the Review Petition) and CM 40088/2018 (delay of 197 days in re-filing the Review Petition) in ITA 933/2011.

CM 40081/2018 (delay of 150 days in filing the Review Petition) and CM 40082/2018 (delay of 197 days in re-filing the Review Petition) in ITA 934/2011.

CM 40076/2018 (delay of 150 days in filing the Review Petition) and CM 40077/2018 (delay of 197 days in re-filing the Review Petition) in ITA 935/2011.

CM 40073/2018 (delay of 150 days in filing the Review Petition) and CM 40074/2018 (delay of 197 days in re-filing the Review Petition) in ITA 936/2011.

CM 40066/2018 (delay of 156 days in filing the Review Petition) and CM 40067/2018 (delay of 197 days in re-filing the Review Petition) in ITA 711/2011.

CM 40069/2018 (delay of 150 days in filing the Review Petition) and CM 40070/2018 (delay of 197 days in re-filing the Review Petition) in ITA 787/2011.

CM 40388/2018 (delay of 150 days in filing the Review Petition) and CM 40389/2018 (delay of 197 days in re-filing the Review Petition) in ITA 1535/2010.

CM 40385/2018 (delay of 157 days in filing the Review Petition) and CM 40386/2018 (delay of 162 days in re-filing the Review Petition) in ITA 424/2016

2. The Court has perused the applications in each of the appeals and finds

that no satisfactory explanation has been given to condone to the delays, both in filing and re-filing of the review petitions, which are all in excess of 150 days. The applications are accordingly dismissed.

Review Petition 371/2018 (for review of the judgment dated 18.08.2017) in ITA 933/2011.

Review Petition 370/2018 (for review of the judgment dated 18.08.2017) in ITA 934/2011.

Review Petition 369/2018 (for review of the judgment dated 18.08.2017) in ITA 935/2011.

Review Petition 368/2018 (for review of the judgment dated 18.08.2017) in ITA 936/2011.

Review Petition 366/2018 (for review of the judgment dated 18.08.2017) in ITA 711/2011.

Review Petition 367/2018 (for review of the judgment dated 18.08.2017) in ITA 787/2011.

Review Petition 375/2018 (for review of the judgment dated 18.08.2017) in ITA 1535/2010.

Review Petition 374/2018 (for review of the judgment dated 18.08.2017) in ITA 424/2016

3. Mr. Manchanda, learned Standing Counsel appearing for the Department, has also been heard on the merits of the review petitions.

4. The Court finds no ground for review of the judgment dated 18th August 2017. All the review petitions are accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M.SINGH, J .

SEPTEMBER 28, 2018 /mw