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

\+ **ITA No. 692/2017**

PR. COMMISSIONER OFINCOME TAX-04 ..... Appellant

Through: Mr. Zoheb Hossain, Senior Standing counsel for Revenue.

versus

GAP INTERNATIONAL SOURCING (INDIA) PVT. LTD. ..... Respondent

Through: Mr. Kamal Sawhney, Mr.Shikhar Garg, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 21.08.2017

CAV 740/2017 (under Section 148-A CPC)

1. Since the Caveator has put in appearance, the caveat notice stands disposed of.

C.M. No. 29667/2017 (Delay in re-filing)

2. For the reasons stated in the application , the delay of 39 days in re-filing this appeal is condoned. The application is accordingly disposed of.

ITA No. 692/2017

3. The penalty for the Assessment Year ('AY') 2006-07 was deleted by the ITAT and that was affirmed by this Court by dismissing the Revenue's

appeal being ITA 185/2017 by the order dated 24th April, 2017. The quantum order was common to both the AY 2006-07 as well as the current AY 2007-08.

4. Consequently, no substantial question of law arises as far as the deletion of the penalty for the present AY 2007-08 is concerned. Accordingly, this appeal stands dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 21, 2017

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