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

\+ **ITA No. 781/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-17 ..... Appellant

Through: Mr. Rahul Kaushik, Sr.Standing Counsel.

versus

ANKUR EXPORTS ..... Respondent

Through: None.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% **12.09.2017**

<u>C.M. No. 33298/2017 (Exemptions)</u>

1. Allowed, subject to all just exceptions.

<u>C.M. No. 33299/2017 (delay in re-filing)</u>

2. For the reasons stated in the application, delay in re-filing is condoned and the application is disposed of.

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3. This appeal by the Revenue is directed against an order dated 16th November 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in IT(SS)A No.19/Del/2011 for the block period 1st April 1996 to 6th March 2003.

4. The question urged by the Revenue for consideration is:

> "Whether the Ld. ITAT was correct in holding that the Assessing Officer should have issued the notice under Section 143 (2) of the Act within time limit for issuance of notice in this regard which was done much beyond the time limit?"

5. The ITAT has, by the impugned order, upheld the findings of the Commissioner of Income Tax (Appeals) ['CIT(A)'] that the notice issued under Section 143(2) of the Act was beyond the prescribed period of 12 months from the date of filing of the return under Section 158 BD of the Act. The CIT(A) relied on the decision of the Supreme Court in ***Assistant Commissioner of Income Tax v. Hotel Blue Moon, [2010] 321 ITR 362 (SC)***.

6. Having heard the learned counsel for the Revenue, the Court is of the view that there is no legal infirmity in the impugned order of the ITAT and no substantial question of law arises for consideration.

7. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 12, 2017
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