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

\+ **ITA 177/2017 & CM Nos.8331-32/2017**

PR.COMMISSIONER OF INCOME TAX-3 ..... Appellant
Through: Mr. Zoheb Hossain, Advocate.

Versus

EESHAAN AUTOMATION PVT. LTD. ..... Respondent
Through: None.

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

O R D E R

% 01.03.2017

CM No.8331/2017 (for exemption)

1. Allowed, subject to all just exceptions.
2. The application stands disposed off.

CM No.8332/2017 (for delay)

3. At the outset, the Court notices that this appeal is grossly time barred by 734 days; which is the time taken by the Revenue to re-file the appeal. The explanation for the delay is less then convincing; the Revenue states the heavy workload of the appellant, which it was unable to effectively manage, as well as the lack of manpower. The other reason stated is the reorganization of its panel counsels. Both do not constitute "sufficient cause" to enable the Court to condone the delay.
4. The applications is accordingly dismissed.

ITA No.177/2017

5. The question of law urged is identical to the one urged for the previous year's i.e. Assessment Year (AY) 2004-05, which was reassessed. The grounds for addition were that the assessee had not made material disclosures with regard to the inferred remittances. The Income Tax Appellate Tribunal (ITAT) has reversed the findings like in the previous case for AY 2005-06. The ITAT's order for the previous year's i.e. AY 2004-05 was carried in appeal in ITA No.227/2017. This Court had by its order dated 10.01.2017 concluded that no substantial question of law arose for consideration and had dismissed the appeal.

6. Following the said order, the present appeal too is dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

MARCH 01, 2017
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