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

\+ ITA 1116/2017

PR. COMMISSIONER OF INCOME TAX -9 ..... Appellant

Through: Mr. Zoheb Hossain, Advocate.

versus

M/S UNITECH RESIDENTIAL RESORTS LIMITED ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **05.12.2017**

CM No.44228/2017 (for condonation of delay in filing) & CM No.44229/2017 (for condonation of delay in re-filing)

At the outset, this Court notices that there is a substantial delay – of 374 days in filing of the appeal, although the delay indicated is much less. No convincing or reasonable explanation has been given except precise movement of the file.

Even otherwise, this Court notices that there is an enduring delay in filing of the appeal. A general ground that there was work overload with the Revenue and other administrative and unusual circumstances, is not "sufficient cause".

In the circumstances, the delay in filing cannot be condoned; CM No.44228 is, accordingly, dismissed.

For the reasons stated in the application, The delay in re-filing of the appeal is, however, condoned; CM No.44229 is allowed.

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The issue sought to be urged as a question of law, i.e., remand on the issue of Section 14A, which was used by the AO to disallow the sum of Rs.26,21,77,377/- is covered by the judgment of this Court in *Cheminvest Vs. Commissioner of Income Tax*: 378 ITR 33.

In the circumstances, no question of law arises. The appeal is, accordingly, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

DECEMBER 05, 2017
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