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

\+ ITA 1151/2017

COMMISSIONER OF INCOME TAX-1 ..... Appellant

Through Mr. Sanjay Kumar with Mr. Rahul Chaudhary, Advocates.

versus

M/S ASHIAN NEEDLES PVT. LTD. ..... Respondent

Through None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A.K. CHAWLA

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

% **18.12.2017**

<u>CM No.45927/2017 (exemption)</u>

Exemption is allowed subject to all just exceptions.

<u>CM No.45926/2017 (for condonation of delay)</u>

We notice that there is an extraordinary delay of 698 days. The reason given for the delay is entirely unconvincing.

The application is, therefore, dismissed.

<u>ITA 1151/2017</u>

This Court notices the reassessment notice. It has been pointed out that the reassessment notice, which is the subject matter of this appeal, was identical and culminated into a common order of the ITAT, which was subject to an appeal previously in ITA 226/2015 (Commissioner of Income Tax vs. Ashian Needles Pvt. Ltd.). The Court had rejected the appeal holding as follows:-

"7. The decision of the ITAT having turned on facts, which have not been controverted, no substantial question of law arises for determination.

8. Consequently, the appeal is dismissed both on the ground of the delay in re-filing the appeal as well as on merits."

For the same reasons, the Court also holds that there is no substantial question of law.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

A.K. CHAWLA, J

DECEMBER 18, 2017
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