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

\+ ITA 264/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL - 2) ..... Appellant

Through: Mr. Sanjay Kumar with Mr. Rahul Chaudhary, Standing Counsels for Revenue.

versus

TANVIR COLLECTIONS PVT. LTD ..... Respondent

Through: None.

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

O R D E R

% **28.02.2018**

CM APPL. 7841/2018 *(exemption)*

Allowed, subject to just exceptions.

ITA 264/2018 & CM APPL. 7842/2018 *(delay in re-filing)*

There is a delay of 698 days in re-filing of the appeal, by the Revenue. The Revenue seeks to explain the delay and requests for condonation on the ground that it was severely understaffed and the panel was reorganized. These expressions cannot fall within the term "sufficient cause". Consequently, the application is unmerited and therefore dismissed.

Even otherwise, the Court notices that the question of law urged in this appeal is covered by the judgment in ITA No.510/2015 (*Pr. Commissioner of Income Tax (Central-II) v. Aakash Arogya Mandir Pvt. Ltd.* decided on 27.07.2015).

The application and consequently the appeal are, therefore, dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 28, 2018
kks