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

\+ ITA 28/2018 & CM No.957/2018 *(condonation of delay)*

COMMISSIONER OF INCOME TAX-XII ..... Appellant
Through: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel for appellant.

versus

RAVIDER AGGARWAL (HUF) ..... Respondent
Through: Ms. Kavita Jha, Adv.

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

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

% 10.01.2018

The ground for condoning the delay of 1548 days, in filing of the present appeal, in the opinion of the Court, is wholly inadequate. The only reason cited is extraordinary workload. The record shows that the appeal originally filed was returned under objections and was kept unattended for over four years. The application, therefore, deserves to be rejected.

The Court notices that even otherwise, the only ground on which question of law urged is with respect to the permissibility of deduction under Section 80IC of the Income Tax Act, 1961. The CIT(A) set aside the findings of the AO, rejecting the claim on the ground that a defective Form-3CD had been furnished without accurate particulars. The CIT(A) was of the opinion that the omission to furnish the quantitative details of raw materials and finished goods in the audit report in Form-3CD in the absence of any other defect being pointed out with respect to the data itself, could not be the lone ground for denying deduction to the appellant which view was affirmed by the ITAT. This Court does not discern any question of law on this aspect.

The application for condonation of delay and the appeal are consequently dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 10, 2018
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