$~31, 4,5 and 8

* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **ITA No. 550/2019**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 1 ..... Appellant

Through: Mr.Deepak Anand, Jr.Standing Counsel for Mr.Zoheb Hossain, Sr.Standing Counsel for Revenue

versus

M/S. GRANITE GATE PROPERTIES PVT. LTD. ..... Respondent

Through: None.

AND

\+ **ITA No. 556/2019**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 1 ..... Appellant

Through: Mr.Deepak Anand, Jr.Standing Counsel for Mr.Zoheb Hossain, Sr.Standing Counsel for Revenue

versus

M/S. GRANITE GATE PROPERTIES PVT. LTD. ..... Respondent

Through: None.

AND

\+ **ITA No. 557/2019**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 1 ..... Appellant

Through: Mr.Deepak Anand, Jr.Standing Counsel for Mr.Zoheb Hossain, Sr.Standing Counsel for Revenue

versus

M/S. GRANITE GATE PROPERTIES PVT. LTD. ..... Respondent

Through: None.

AND

\+ **ITA No. 560/2019**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 1 ..... Appellant

Through: Mr.Deepak Anand, Jr.Standing Counsel for Mr.Zoheb Hossain, Sr.Standing Counsel for Revenue

versus

M/S. GRANITE GATE PROPERTIES PVT. LTD. ..... Respondent

Through: None.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **03.07.2019**

C.M.No.28733/2019 in ITA 550/2019 (delay in re-filing the appeal)
C.M.No.28740/2019 in ITA 556/2019 (delay in re-filing the appeal)
C.M.No.28741/2019 in ITA 557/2019 (delay in re-filing the appeal)
C.M.No.28746/2019 in ITA 560/2019 (delay in re-filing the appeal)

1. For the reasons explained in the applications, the delay in re-filing the appeal is condoned. The applications are allowed.

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2. The challenge in the appeals ITA Nos. 550/2019, 556/2019, 557/2019 is to a common order dated 29th May, 2018 passed by the Income Tax Appellant Tribunal (ITAT) in ITA Nos.7022-24/2017 for Assessment Years (AYs) 2009-10, 2010-11 and 2011-12.

3. The fourth appeal, i.e. ITA No. 560/2019 is directed against the impugned order dated 14th September 2018 of the ITAT in ITA No. 7025/2017 for AY

2012-13.

4. The common question of law to be urged by the Revenue concerns the correctness of the decision of this Court in ***CIT v. Kabul Chawla (2016) 380 ITR 573 (Del)***.

5. It is not disputed that the Revenue's appeal against the said decision has been dismissed by the Supreme Court on account of low tax effect. Nevertheless, the Court is informed that the said decision has been questioned in certain other appeals pending in the Supreme Court in which no stay of the operation of the said judgement of this Court has been ordered.

6. Since the ITAT has in the impugned order only followed the order of this Court in ***Kabul Chawla*** (*supra*), which still holds good, no interference is called for with the impugned order. No substantial question of law arises for consideration.

7. The appeals are accordingly dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 03, 2019
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