

\$~14.

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

+ **ITA 88/2019**

THE PR. COMMISSIONER OF INCOME TAX-3..... Appellant

Through: Mr. Ruchir Bhatia and Mr. Shlok
Chandra, Advocates.

versus

**EXPEDITORS INTERNATIONAL
(INDIA) PVT. LTD**

..... Respondent

Through: Ms. Shashi M. Kapila, Mr. Pravesh
Sharma, Mr. R.R. Maurya,
Mr. Bhuvan Mahajan and Mr. Vishal
Kalra, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MS. JUSTICE REKHA PALLI

ORDER

04.12.2019

%

The Revenue has preferred the present appeal to assail the order dated 26.07.2018 passed by the Income Tax Appellate Tribunal (ITAT) on the application moved by the appellant to raise additional grounds in the pending ITA No. 2128/Del/2011 preferred by the Revenue in relation to the Assessment Year 2005-06. The impugned order is an interlocutory order by which the ITAT has, while dealing with the application seeking permission to raise additional ground, in fact, considered and rejected the additional grounds on merits. The appeal is still pending consideration before the Tribunal.

In these circumstances, we are not inclined to interfere with the impugned order at this stage. In case the Revenue is aggrieved by the final order that the ITAT may pass in the pending appeal before the Tribunal, it shall be open to the appellant to raise challenge to the order dated 26.07.2018 as well. All pleas and contentions of the appellant, as raised in the present appeal, are preserved.

The appeal stands disposed of in the aforesaid terms.

The Tribunal is requested to expedite the hearing of the pending appeal.

VIPIN SANGHI, J

REKHA PALLI, J

DECEMBER 04, 2019

B.S.Rohella