$~5

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

\+ **ITA 400/2019**

THE PR. COMMISSIONER OF INCOME TAX -4..... Appellant

Through: Mr.Zoheb Hossain, Sr. Standing Counsel.

versus

HOUSING & URBAN DEVELOPMENT CORPORATION LTD. ..... Respondent

Through: Mr.Gagan Kumar with Mr.Amit Kaushik, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **21.08.2019**

CM APPL. 18432/2019 (exemption)

1. Allowed, subject to all just exceptions.

ITA 400/2019

2.In this matter, the short question urged by the Revenue is whether the Income Tax Appellate Tribunal ('ITAT') could have decided the application filed by the Assessee under Section 254 (2) of the Income Tax Act, 1961 ('Act') beyond the time stipulated therein, which is six months. The amendment to Section 254 prescribing the above time limit was made with effect from 1st June, 2016.

3. Learned counsel for the Assessee appearing on advance notice points out

that after the impugned order passed by the ITAT under Section 254 (2) of the Act, restoring the appeals for a fresh hearing before itself, the appeals have in fact been heard and orders reserved. In view of these subsequent developments, the Court does not consider it appropriate to interfere in these cases. The question of law urged, however, left open for consideration in some other appropriate case.

4. The appeal is dismissed. No costs.

S.MURALIDHAR, J

TALWANT SINGH, J

AUGUST 21, 2019 / tr