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

+ **ITA 767/2019**

PR. COMMISSIONER OF INCOME TAX(CENTRAL)-3 DELHI

..... Appellant

Through: Mr.Ajit Sharma, Sr. Standing Counsel
with Ms.Adiba Mujahid and Ms.Priya
Sarkar, Advocates.

versus

M/S RADICO NV DISTILLERIES MAHARASHTRA LTD.

..... Respondent

Through: Mr.Gaurav Jain with Mr.Aniket
D.Agrawal and Ms.Maneesha
Sharma, Advocates.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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21.08.2019

1. The Revenue is in appeal against the order dated 17th December 2018 passed by the ITAT in ITA No.4362/Del/2015 for the Assessment Year 2011-12.

2. The Revenue is aggrieved only to the extent that after noting that during the pendency of the appeal before the ITAT, the order of the Income Tax Settlement Commission ('ITSC') rejecting the Assessee's settlement application had been set aside by this Court by an order dated 9th October 2017 in WP (C) 3373 of 2013, the ITAT instead of disposing of the appeals

as having become infructuous stated that it was allowing the appeals thereby setting aside the assessment orders as well as the orders of the CIT (A) in the matter.

3. The Court finds no reason to entertain the appeal as it is sufficient to clarify that the ITAT, having noted the subsequent developments which resulted in the Assessee's settlement application being revived before the ITSC should have simply disposed of the orders as having become infructuous. It is clarified that the further proceedings would depend on the outcome of the proceedings before the ITSC. It is further clarified that this Court has not expressed any opinion on the merits of the contentions of the parties.

4. The appeal is accordingly disposed of.

S.MURALIDHAR, J

TALWANT SINGH, J

AUGUST 21, 2019 / tr