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

\+ **ITA 784/2019 & CM APPL. 38375/2019-STAY**

KANWALJIT SINGH ..... Appellant

Through: Ms. Shreya Jain, Advocate with Mr. Gaurav Tanwar and Ms. Rita Kumar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Ajit Sharma, Senior Standing Counsel with Ms. Adeeba Mujahid, Jr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 28.08.2019

CM APPL. 38376/2019 (Exemption)

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

CM APPL. 38377/2019 (application for condonation of delay of 96 days in re-filing the appeal)

3. By this application the applicant seeks condonation of delay of 96 days in re-filing the appeal. For the reasons stated in the application, the delay is condoned.

4. The application stands disposed of in the aforesaid terms.

ITA 784/2019

5. The present appeal under Section 260 A of the Income Tax Act, 1961 has been preferred to assail the order dated 10.12.2018 passed by the Income Tax Appellate Tribunal, Delhi Bench- ‘D’ in ITA No. 652/Del/2015 in relation to assessment year 2010-11.

6. In the earlier appeals preferred by the Appellant itself being ITA Nos. 602/2010, 607/2010 and 921/2010, this Court vide judgment dated 30.11.2012 has already dealt and decided the questions of law sought to be raised by the Appellant in the present appeal.

7. In light of the aforesaid decision, the present appeal along with the pending application is dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

AUGUST 28, 2019

ss