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

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+ **ITA 1346/2018**

PR. COMMISSIONER OF INCOME TAX

..... Appellant

Through: Mr Raghvendra Singh and Mr Vipul
Aggarwal, Advocates for Revenue.

versus

M/S SAGAR PROMOTERS PVT. LTD

..... Respondent

Through:

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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16.07.2019

ITA 1346/2018 & CM 49462/2019 (delay)

1. On 28th November, 2018, the following order was passed by this Court:

“ITA 1346/2018 & CM APPL. 49462/2018

The appellant present before us submits copy of the report and other documents, if any, received from the Directorate of Income Tax (Investigation), New Delhi.

The Principal Commissioner of Income Tax will also file affidavit whether the said report was produced before the Income Tax Appellate Tribunal and if it is not filed and produced before Tribunal, the reason for the same must be given.

The said affidavit would be filed within a period of four weeks from today.

Relist on 10th January, 2019."

2. An affidavit dated 12th July, 2019 has been filed wherein in para 4, it is

stated as under:

“4. That as far as the issue that whether these reports were perused by the Hon’ble ITAT or not is not clear as no such correspondence is available in our assessment records nor any letter from Hon’ble ITAT directing to submit these reports is available in our records. However, as per para 7 of the impugned order dated 21.03.2018, it is observed that Hon’ble ITAT have perused all the records put before it, but this does not confirm if Hon’ble ITAT also perused the aforementioned reports received from DIT (Investigation), New Delhi.”

3. It is observed that the Revenue is unable to confirm that it had in fact produced the report in question before the ITAT, on the basis of which the impugned order of the ITAT is sought to be challenged.

4. The Court therefore sees no reason to entertain the present appeal. It is accordingly dismissed. The application is also dismissed. No costs.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 16, 2019

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