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

% **Date of decision:13.07.2023**

+ **ITA 119/2023 & CM APPL. 10173/2023**

PR. COMMISSIONER OF INCOME TAX-7 Appellant

Through: Mr Zoheb Hossain, Sr. Standing
Counsel with Mr Sanjeev Menon, Jr.
Standing Counsel.

versus

SUMITOMO CORPORATION INDIA PVT. LTD. Respondent

Through: Mr C.S. Aggarwal, Sr. Adv. with Mr
Prakash Agarwal, Adv.

+ **ITA 121/2023 & CM APPL. 10177/2023**

PR. COMMISSIONER OF INCOME TAX-7 Appellant

Through: Mr Zoheb Hossahin, Sr. Standing
Counsel with Mr Sanjeev Menon, Jr.
Standing Counsel.

versus

M/S SUMITOMO CORPORATION INDIA PVT. LTD.

..... Respondent

Through: Mr C.S. Aggarwal, Sr. Adv. with Mr
Prakash Agarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]



RAJIV SHAKDHER, J.: (ORAL)

CM APPL. 10173/2023 in ITA 119/2023

CM APPL. 10177/2023 in ITA 121/2023 [*Applications filed on behalf of the appellant/revenue seeking condonation of delay of 214 days in filing the appeals*]

1. These are the applications moved on behalf of the appellant/revenue seeking condonation of delay in filing the appeals.

1.1 According to the appellant/revenue, there is a delay of 214 days in filing the appeals.

2. Mr C.S. Aggarwal, learned senior standing counsel, who appears on behalf of the respondent/assessee, says that he does not oppose the prayer made in the applications.

3. Accordingly, the prayers made therein are allowed.

4. The applications are disposed of, in the aforesaid terms.

ITA 119/2023 & ITA 121/2023

5. These appeals concern Assessment Year (AY) 2016-17 (ITA No. 119/2023) and AY 2015-16 (ITA No. 121/2023).

6. The appellant/revenue has laid challenge to a common order of the Income Tax Appellate Tribunal [in short, 'Tribunal'] dated 24.11.2021.

7. In the connected appeals which were listed on our board today i.e. ITA 22/2023, ITA 23/2023 and ITA 122/2023, we have noticed that in the earlier AYs i.e. 2007-08 to 2010-11, this court had passed a remand-order dated 22.07.2016.

8. Upon the High Court passing the order of remand, the Tribunal rendered a decision on 22.10.2018.

9. The appellant/revenue, for whatever reason, chose not to file an



appeal against the said order.

10. Since the issues which arise for consideration in the instant appeals are in our view, *pari materia*, no substantial question of law arises.

11. The above-captioned appeals are, accordingly, closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 13, 2023/RV

Click here to check corrigendum, if any