$~32

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

% ***Date of decision: 03.05.2023***

\+ **ITA 251/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-3, DELHI ..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing Counsel with Mr Akshat Singh, Jr. Standing Counsel.

versus

ALCHEMIST CAPITAL LTD ..... Respondent

Through: None.

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 No.22377/2023

CM No.22378/2023

1. These are applications filed on behalf of the applicant/appellant/revenue seeking condonation of delay in filing and re-filing the appeal.

1.1 According to the applicant/appellant/revenue, there is a delay of 3 days in filing and 55 days in re-filing the appeal.

2. For the reasons given in the applications, the delay is condoned.

3. The applications are disposed of in the aforesaid terms.

ITA 251/2023

4. This appeal concerns Assessment Year (AY) 2010-2011.

5. The appellant/revenue seeks to assail the order dated 18.08.2022

passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

6. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that the assessment *qua* the respondent/assessee was made under Section 153A of the Income Tax Act, 1961 [in short, "the Act"].

7. The record shows, that the Commissioner of Income Tax (Appeals), however, deleted an addition amounting to Rs.6,59,27,495/- *inter alia*, on the ground that no incriminating material was found *qua* the respondent/assessee.

8. In fairness, Mr Maratha has brought to our notice, the order dated 30.08.2022 passed in ITA 289/2022 titled ***Principal Commissioner of Income Tax Central-3 Delhi v. Alchemist Capital Ltd.*** concerning the AY 2009-2010.

9. In the said appeal, the very same issue arose for consideration. The coordinate bench *via* the said judgment dismissed the appeal, in view of the finding returned *qua* the assessment year in issue and the judgment of the coordinate bench in ***Principal Commissioner of Income Tax vs. Bhadani Financiers Pvt. Ltd***. 2021 SCC OnLine Del 4430.

10. According to us, no substantial question of law arises for consideration.

11. The appeal is, accordingly, closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 3, 2023/ tr