$~90, 92 & 93

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

% ***Decision delivered on: 27.07.2023***

+ **ITA 403/2023**

PR. COMMISSIONER OF INCOME TAX-7, DELHI ..... Appellant
Through: Mr Puneet Rai, Sr Standing Counsel with Mr Ashvini Kumar and Ms Madhavi Shukla, Advs.

versus

MEERA GUPTA ..... Respondent
Through: None.

+ **ITA 405/2023**

PR. COMMISSIONER OF INCOME TAX-7, DELHI ..... Appellant
Through: Mr Puneet Rai, Sr Standing Counsel with Mr Ashvini Kumar and Ms Madhavi Shukla, Advs

versus

MEERA GUPTA ..... Respondent
Through: None.

+ **ITA 406/2023**

PR. COMMISSIONER OF INCOME TAX-7, DELHI ..... Appellant
Through: Mr Puneet Rai, Sr Standing Counsel with Mr Ashvini Kumar and Ms Madhavi Shukla, Advs

versus

MEERA GUPTA ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

<u>RAJIV SHAKDHER, J.</u> (ORAL):

<u>CM No.37822/2023 in ITA No. 403/2023</u>

<u>CM No.37840/2023 in ITA No. 405/2023</u>

<u>CM No.37880/2023 in ITA No. 406/2023</u>

1. Allowed, subject to just exceptions.

<u>CM No. 37823/2023 in ITA No. 403/2023</u>

<u>CM No.37841/2023 in ITA No. 405/2023</u>

<u>CM No.37849/2023 in ITA No. 406/2023</u>

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

2.1 According to the appellant/revenue, there is a delay of 89 days in filing the above-captioned appeals.

3. For the reasons mentioned in the application, the delay is condoned.

4. The applications are disposed of.

<u>ITA No. 403/2023, ITA No. 405/2023 and ITA No. 406/2023</u>

5. These appeals concern Assessment Year (AY) 2013-14 (ITA No. 403/2023), AY 2011-12 (ITA 405/2023) & AY 2009-10 (ITA 406/2023).

6. Mr Puneet Rai, learned senior standing counsel, who appears on behalf of appellant/revenue, says that as per the findings confirmed by the Income Tax Appellate Tribunal [in short, "Tribunal"] *via* a common judgment dated 12.10.2022, no incriminating material was found *vis-à-vis* in these AYs.

7. It is also not disputed that these AYs concern completed assessments.

8. Thus, even according to Mr Rai, the issue which arises in the present appeals stands covered by the judgment of the coordinate bench of this

Court, rendered in ***Commissioner of Income Tax (Appeals) [in short, CIT(A)] Vs. Kabul Chawla,*** (2016, 380 ITR, 573).

9. The aforementioned judgment has been affirmed by the Supreme Court in **Principal Commissioner of Income Tax, Central-3 vs Abhisar Buildwell**, 2023, SCCOnline SC 481.

10. Consequently, the above-captioned appeals are closed, as no substantial question of law arises for our consideration.

11. Parties will act based on the digitally signed copy of the order.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

JULY 27, 2023/RY

Click here to check corrigendum, if any