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

% ***Decision delivered on: 19.10.2023***

\+ **ITA 576/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX-7, DELHI
..... Appellant

Through: Mr Sunil Agarwal, Sr. Standing Counsel with Mr Shivansh B. Pandya, Jr. Standing Counsel and Mr Utkarsh Tiwari, Adv.

versus

M/S PILOT INDUSTRIES 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 APPL. 53009/2023

1. Allowed, subject to just exceptions.

ITA 576/2023 & CM APPL. 53007/2023 & 53008/2023 [*Applications filed on behalf of the appellant seeking condonation of delay of 354 (in CM No. 53007/2023) days in filing the appeal and delay of 47 days (in CM No. 53008/2023) in re-filing the appeal].*

2. This appeal concerns Assessment Year (AY) 2010-11.

3. *Via* this appeal, the appellant/revenue seeks to assail the order dated 23.11.2021 passed by the Income Tax Appellate Tribunal (in short,

"Tribunal"].

4. Although, even according to the appellant/revenue, there is a huge delay in filing the appeal, we are not required to deal with this aspect of the matter as Mr Sunil Agarwal, learned senior standing counsel, who appears on behalf of appellant/revenue, fairly informs us that the proposed questions of law raised in the present appeal are covered by a coordinate bench judgment rendered in the respondent's/assessee's case concerning AYs 2005-06 to 2009-10.

5. For this purpose, our attention has been drawn to the judgment passed in ITA Nos. 411/2022 to 414/2022 & 417/2022. These appeals are titled ***Pr. Commissioner of Income Tax-7 vs Pilot Industries Limited,*** 2022/DHC/004464.

6. In these circumstances, the appeal and the applications are closed.

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

RAJIV SHAKDHER, J.

GIRISH KATHPALIA, J.

OCTOBER 19, 2023/RY

Click here to check corrigendum, if any