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

\+ ITA 53/2023

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 ..... Appellant

Through: Mr. Prashant Meharchandani, SSC with Mr. Akshat Singh, JSC along with Ms. Ritika Vohra and Mr. Utkarsh Kandpal, Advs.

versus

M/S MITSUI AND CO. ..... Respondent

Through: Mr. Ved Kumar Jain, Mr. Nischay Kantoor and Ms. Soniya Dodeja, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **29.04.2024**

1. Having heard Mr. Meharchandani, learned counsel appearing for the appellant and Mr. Jain, learned counsel appearing for the respondent- assessee, we note that the issues which arise in the instant appeal were duly noticed in our order of 31 January 2023. We had, for reasons recorded in that order, confined the appeal to Questions A and E.

2. Admittedly, the Income Tax Appellate Tribunal ["**ITAT**"] while answering the issues which emanate therefrom had followed its decision rendered in connection with Assessment Years ["**AYs**"] 2006-07, 2007-08 and 2008-09.

3. The Revenue is not found to have assailed the view as taken by the ITAT in respect to those AYs'. Although the appellant had been accorded time to ascertain whether any appeals had been preferred, Mr. Meharchandani has not been provided with any instructions in that regard.

4. Accordingly, we are left with no option but to proceed on the assumption that no appeal was filed in respect of AYs 2006-07 to 2008-09.

5. We, consequently find no justification to entertain the instant appeal. The same shall stand dismissed.

6. We, however, leave it open to Mr. Meharchandani to seek recall of this order, in case, any subsequent instructions are received and which may indicate that the view taken by the ITAT in respect of AYs 2006-07 to 2008-09 form subject matter of a challenge.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 29, 2024/p