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

\+ W.P.(C) 734/2020 & CM APPL. 2172/2020 (delay)

OM NANOTECH PRIVATE LIMITED ..... Petitioner

Through: Ms. Manisha Arora counsel for Mr. Lokesh Bhola, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Debesh Panda, Sr. Adv. with Ms. Zehra Khan and Mr. Vikramaditya, JSCs along with Mr. Ojaswa Pathak, Ms. Anauntta Shankar and Mr. Vineet Gupta, Advs.

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

ORDER

% **06.05.2024**

1. This writ petition has been preferred seeking the following reliefs:

> "I. Set-aside the Impugned Orders dated 14.07.2017, 11.07.2014 and 11.03.2013 passed by the respective Learned Tribunal/ Respondent and allow the Petitioner/Assessee exemption under section 10AA of the Income Tax Act, 1961 for the AY 2009-10.
>
> II. Issue writ of certiorari or any other appropriate Writ, Order or direction in the nature of certiorari declaring the Impugned Orders to be arbitrary, perverse, void and ultra vires.
>
> III. To condone the delay and thereby deciding the matter on merit."

2. Although we had accorded liberty to the writ petitioner to move an appropriate amendment application, no steps in that respect have been taken. The petitioner is essentially aggrieved by the view taken by the Income Tax Appellate Tribunal ["**ITAT**"] and which has upheld the decision of the Commissioner of Income Tax (Appeals) ["**CIT(A)**"] refusing to condone the delay which had been caused in the filing of the appeal.

3. We note that before the CIT(A), the petitioner had essentially taken the position that the appeal papers had been misplaced by their Chartered Accountant. However, no letter or affidavit of that Chartered Accountant appears to have been filed on the record. This is an aspect which has also been noticed by the ITAT.

4. We additionally note that even in the instant writ petition, there is no material which has been placed and which may have lend some credence or support to the contention as was addressed before the ITAT.

5. In view of the aforesaid, we find no ground to interfere with the impugned order.

6. The writ petition fails and shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 06, 2024/p