$~49, 51, 52, 53, 54, 55, 57, 59, 60, 62, 64, 65 & 66

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

\+ ITA 273/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

SANJAY DUGGAL .....Respondent
Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(51)

\+ ITA 274/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

ARUN DUGGAL .....Respondent
Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(52)

\+ ITA 275/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

SANJAY DUGGAL .....Respondent
Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(53)

\+ ITA 276/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

SANJAY DUGGAL .....Respondent
Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(54)

\+ ITA 277/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

SANJAY DUGGAL .....Respondent
Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(55)

\+ ITA 280/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

RATNA TALWAR .....Respondent
Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(57)

\+ ITA 415/2022

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant
Through: Mr. Aseem Chawla, SSC with Ms.

Pratishtha Chaudhary, Advocate

versus

SANJAY DUGGAL .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(59)

+ ITA 37/2023

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

RATNA TALWAR .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(60)

+ ITA 67/2023

THE PR. COMMISSIONER OF INCOME TAX -15 .....Appellant

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate

versus

SANJAY DUGGAL .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(62)

+ ITA 511/2023

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

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Himanshu Gaur, Advocates

versus

RAJNISH TALWAR .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(64)

\+ ITA 513/2023

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

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Himanshu Gaur, Advocates

versus

RAJNISH TALWAR .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(65)

\+ ITA 514/2023

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

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Himanshu Gaur, Advocates

versus

RAJNISH TALWAR .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

(66)

\+ ITA 515/2023

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

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Himanshu Gaur, Advocates

versus

RAJNISH TALWAR .....Respondent

Through: Mr. Kapil Goel and Mr. Sandeep Goel, Advocates

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **26.11.2024**

CM APPL. 5424/2023 in ITA 67/2023 (delay in re-filing the appeal)
CM APPL. 46468/2023 in ITA 511/2023 (delay in re-filing the appeal)
CM APPL. 46513/2023 in ITA 513/2023 (delay in re-filing the appeal)
CM APPL. 46515/2023 in ITA 514/2023 (delay in re-filing the appeal)
CM APPL. 46517/2023 in ITA 515/2023 (delay in re-filing the appeal)

1. For the reasons stated in the applications, the delay in re-filing the appeals is condoned.

2. The applications are disposed of.

ITA 273/2022, ITA 274/2022, ITA 275/2022, ITA 276/2022, ITA 277/2022, ITA 280/2022, ITA 415/2022, ITA 37/2023, ITA 67/2023, ITA 511/2023, ITA 513/2023, ITA 514/2023, ITA 515/2023

3. These appeals are required to be disposed of as the amount of tax involved is below the threshold limit as prescribed under the Central Board of Direct Tax (CBDT) Circular No. 9 of 2024 dated 17.09.2024.

4. However, the learned counsel state that in cases where prosecution is launched, the same would be excluded from the scope of the said circular.

5. The CBDT circular dated 17.09.2024 in turn refers to Circular No. 5 of 2024 dated 15.03.2024. Clause d of paragraph 3.1 of the said circular is relevant, and is set out below:

> "d. Where the case is one in which prosecution has been filed by the Department in the relevant case and the trial is pending in any Court or conviction order has been passed and the same has not been compounded, or..."

6. It is apparent from the above that the cases, where prosecution has been filed by the Department and the trial is pending in any Court, or a conviction order has been passed which has not been compounded, would be excluded from the purview of the said circular. However, in the present case, it is not disputed that the prosecutions have either been closed or quashed. Thus, the aforesaid exclusionary clause is not applicable.

7. In view of above, the present appeals are disposed of on the ground of low tax effect.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 26, 2024
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Click here to check corrigendum, if any