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

+ ITA 391/2024

PR. COMMISSIONER OF INCOME TAX - 7, DELHI

.....Appellant

Through: Mr. Puneet Rai, Sr. Standing
Counsel with Mr. Ashvini
Kaumar and Mr. Rishab
Nangia, Advocates.

Versus

PUNJAB NATIONAL BANK

.....Respondent

Through: Mr. Kushagra Pandit, Mr. Rajat
Navet, Mr. S. Krishnan and Mr.
Harshit Chauhan, Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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26.07.2024

CM APPL. 42037/2024

We note that the appellant seeks to impugn the order of the Income Tax Appellate Tribunal [“**Tribunal**”] dated 08 April 2019 in ITA 391/2024.

As per the disclosures made in the applications, the order of the Tribunal was received by the appellant on 08 May 2019. Undisputedly, the limitation to file the appeal expired on 05 September 2019. However, and as per the conceded case of the appellant, this appeal has been filed with a delay of 1693 days.

In view of the aforesaid and in the absence of any cogent



ground having been taken, we find no justification to condone the delay.

The applications shall stand dismissed.

ITA 391/2024, CM APPL. 42036/2024(Ex.) and CM APPL. 42038/2024 (60 Days Delay in Refiling)

In view of the order passed above, the appeal along with pending applications shall in consequence stand consigned to the record.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 26, 2024/neha