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

+ ITA 392/2024

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 BANKRespondent

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

% **26.07.2024**

CM APPL. 42044/2024

We note that the appellant seeks to impugn the order of the Income Tax Appellate Tribunal [“**Tribunal**”] dated 03 January 2019.

As per the disclosures made in the application, the order of the Tribunal was received by the appellant on 24 February 2019. Undisputedly, the limitation to file the appeal expired on 26 June 2019. However, and as per the conceded case of the appellants, this appeal has been filed with a delay of 1764 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 392/2024 & CM APPL. 42043/2024 & CM APPL. 42045/2024
(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