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

\+ ITA 444/2024

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

Through: Mr. Sanjay Kumar, Advocate.

versus

GE NUOVO PIGNONE SPA .....Respondent

Through: Mr. Sachit Jolly & Ms. Disha, Advocates.

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

<u>O R D E R</u>

% **30.09.2024**

<u>CM APPL. 47108/2024 (delay of 82 days in filing) & CM APPL. 47109/2024 (delay of 280 days in refiling)</u>

1. For the reasons stated in the applications, the same are allowed. The delay is condoned.

2. The applications stand disposed of.

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3. The Revenue has filed the present appeal, impugning an order dated 30.01.2023, whereby the Revenue's application for recall of order dated 07.09.2022 passed by the learned Income Tax Appellate Tribunal (hereafter *learned ITAT*) in SA 265/DEL/2022, was rejected. By way of the order dated 07.09.2022, the learned ITAT had extended the stay on the recovery of the outstanding amount.

4. The learned counsel appearing for the appellant submits that the

proceeding before the learned ITAT has been delayed, and therefore, the order extending the same was required to be recalled by the learned ITAT.

5. It is clear that the delay is not attributable to the assessee. Thus, we find no infirmity in the decision of the learned ITAT, in extending the stay. No question of law arises in the present case.

6. The appeal is accordingly disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 30, 2024

AT

Click here to check corrigendum, if any