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

\+ ITA 237/2025

PUSHPA RANI .....Appellant

Through: Mr. Saurabh Pandey, Advocate through VC

versus

ACIT & ANR. .....Respondents

Through: Mr. Vikramaditya Singh, JSC, Mr. Debesh Panda, SSC, Ms. Zehra Khan, JSC, Ms. Yashika Gupta and Ms. Ravicha Sharma, Advocates

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE SAURABH BANERJEE

O R D E R

% **22.07.2025**

CM APPL. 43508/2025 (for exemption)

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

ITA 237/2025, CM APPL. 43505/2025-Stay, CM APPL. 43506/2025-Exp from filing of complete Court record, CM APPL. 43507/2025-Delay 766 days

3. The present appeal has been filed by the appellant with the following prayers:

> *"a. Set-aside the impugned Order dated 23.12.2022 passed by the Ld. ITAT New Delhi in ITA No. 358/Del/2022 titled as 'Pushpa Rani vs. ACIT Central, Circle-09', in the in the interest of justice; and/or*
>
> *b. Call the records of the Ld. Trial Court of the above noted case to examine the legality of the impugned order dated 23.12.2022.*
>
> *c. Set aside the orders dated 16.08.2021& 29.03.2017 passed by CIT (A)-31 (annexure -3) & order dated 27.03.2014 passed by Asstt. Commissioner of Income Tax (annexure-4), impugned herein in the interest of justice.*

d. Any other or further order which this Hon'ble Court deem fit and proper under the circumstances of the case in favour of the appellants and against the respondent.”

4. In effect, the appellant is challenging the orders passed on 27.03.2014, 29.03.2017, 16.08.2021 and 23.12.2022 passed by the Assistant Commissioner of Income Tax, CIT appeals and ITAT. The reasons given seeking condonation of delay can be seen only from the paragraph 2 of the application which we reproduce as under:-

> *“ 2. That the appellant could not filed the present appeal in time due to the misplace of the file concerned. That due to reshuffle of office the concerned file could not found and that led appellant could not contact his counsel due to the said difficulty and later she contacted his counsel and got removed the above said observations, however, there occurred an inadvertent delay 766 days in refiling of present appeal and the above said delay in refiling is neither wilful nor deliberate nor intentional but due to the bonafide reason mentioned above. That there is a delay of 766 days in refiling of the present appeal which is neither malafide nor intentional but due the aforesaid reasons. ”*

5. The delay in total is of 776 days. Given the averments made in the paragraph 2 of the application, we do not see that the said averments really explain the sufficient cause/ compelling circumstances because of which the appeal could not be filed within the limitation period.

6. The application seeking condonation of delay is rejected. Consequently, the appeal challenging the aforesaid orders is also rejected.

7. The pending applications stand dismissed as infructuous.

V. KAMESWAR RAO, J

SAURABH BANERJEE, J

JULY 22, 2025/So