

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 1700-1701/2024

(Arising out of impugned final judgment and order dated 22-03-2023 in ITA No. 233/2020 22-03-2023 in CMAPPL No. 34737/2020 passed by the High Court of Delhi at New Delhi)

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION) 1 Petitioner(s)

VERSUS

BHARTI AIRTEL LIMITED

Respondent(s)

(FOR ADMISSION and I.R. and IA No.6880/2024-CONDONATION OF DELAY IN FILING and IA No.6879/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 06-02-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. N Venkatraman, A.S.G.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Prashant Singh Ii, Adv.  
Mr. Annirudh Sharma Ii, Adv.  
Mr. Rajeev Ranjan, Adv.  
Mr. Hemant Kumar, Adv.  
Mr. Rohit Verma, Adv.

For Respondent(s) Mr. Sachit Jolly, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Pursuant to our order dated 16.01.2024, the Commissioner of Income Tax (International Taxation-I), New Delhi has filed an affidavit clearly stating that pursuant to the impugned order of the ITAT dated 17.03.2016, a decision was taken not to file an appeal. That it was only after coming to know that in the case of M/s Vodafone South Limited, the ITAT, Bangalore Bench had given a

decision in favour of the Department that as an afterthought it was decided to file an appeal in the instant case.

We do not think that the said explanation has any merit in explaining the delay in filing the appeal before the High Court and neither can it be construed to be a sufficient cause for condoning the same.

In the circumstances, the High Court was justified in dismissing the appeal filed under Section 260A of the Income Tax Act on the ground of delay.

We do not find any merit in the special leave petition(s) as the impugned order not call for any interference.

Hence, special leave petition(s) is/are dismissed.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)