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

% **Decision delivered on: 09.11.2023**

+ **ITA 617/2023**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel.

versus

SH. NIRMAL KUMAR MINDA

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM APPL. 58379/2023

1. Allowed, subject to just exceptions.

ITA 617/2023

2. This appeal concerns Assessment Year (AY) 2018-19.

3. Via the instant appeal, the appellant/revenue seeks to assail the order dated 03.05.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

4. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of appellant/revenue, says that the issue which arises in the instant appeal also obtains in the respondent's/assessee's appeal in ITA No.



2023:DHC:8255-DB



616/2023.

5. Via the decision dated 08.11.2023 passed in ITA No. 616/2023, we had closed the appellant's/revenue's appeal, as according to us no substantial questions of law arose for our consideration.

6. Since the issues in the instant appeal are the same, an identical result will follow.

7. Accordingly, the appeal is closed.

8. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER
JUDGE**

**GIRISH KATHPALIA
JUDGE**

NOVEMBER 09, 2023/RV

[Click here to check corrigendum, if any](#)