## Commissioner Of Income Tax ... vs Standard Chartered Grindlays Bank Ltd on 18 October, 2023

Author: Rajiv Shakdher

Bench: Rajiv Shakdher

\$~38, 39, 41 and 43

IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 584/2023

COMMISSIONER OF INCOME TAX (INTERNATIONA

TAXATION) - 3

Through: Mr Ruchir Bhatia,

Counsel with Ms De

Advocate.

versus

STANDARD CHARTERED GRINDLAYS BANK LTD

Through: Ms Shashi M Kapila

Kumar Advocates

+ ITA 585/2023

COMMISSIONER OF INCOME TAX - INTERNATION

TAXATION -3

Through: Mr Ruchir Bhatia,

Counsel with Ms De

Advocate.

versus

STANDARD CHARTERED GRINDLAYS PTY LTD....

Through: Ms Shashi M Kapila

Kumar Advocates

+ ITA 587/2023

COMMISSIONER OF INCOME TAX - INTERNATION

TAXATION -3

Through: Mr Ruchir Bhatia,

Counsel with Ms De

Advocate.

versus

STANDARD CHARTERED GRINDLAYS PTY LTD....

Through: Ms Shashi M Kapila,

Kumar Advocates

1

ITA 584/2023 & connected matters

This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by s The Order is downloaded from the DHC Server on 25/10/2023 at 20:30:26

- ITA 589/2023

THE COMMISSIONER OF INCOME TAX - INTERNATAXATION-3

Through: Mr Ruchir Bhatia,

Counsel with Ms De Advocate.

versus

STANDARD CHARTERED GRINDLAYS BANK LTD.

Through: Ms Shashi M Kapila

Kumar Advocates

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER HON'BLE MR. JUSTICE GIRISH KATHPALIA ORDER

% 18.10.2023 CM APPL. 54353/2023 in ITA 587/2023

1. Allowed, subject to just exceptions.

CM No.54260/2023 in ITA 584/2023 CM No.54261/2023 in ITA 585/2023 CM No.54354/2023 in ITA 587/2023 CM No.54436/2023 in ITA 589/2023 [Applications filed on behalf of the appellant seeking condonation of delay of 400 days in re-filing the appeal]

- 2. Ms Shashi M. Kapila, learned counsel, who appears on behalf of the respondent/assessee says that respondent/assessee has not been served with the entire case file.
- 3. Ruchir Bhatia, senior standing counsel, who appears on behalf of the appellant/revenue, is requested to furnish the case file in the above- captioned appeals via email, in the course of the day. ITA 584/2023 & connected matters page 2 of 3 This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 25/10/2023 at 20:30:26

- 4. At the request of counsel for the parties, list the above-captioned appeals on 22.11.2023.
- 5. In the meanwhile, counsel for the parties will file short written submissions, not exceeding three pages each, at least five days before the next date of hearing.

RAJIV SHAKDHER, J GIRISH KATHPALIA, J OCTOBER 18, 2023/as Click here to check corrigendum, if any ITA 584/2023 & connected matters page 3 of 3 This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above. The Order is downloaded from the DHC Server on 25/10/2023 at 20:30:27