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

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**ITA 629/2016**

COMMISSIONER OF INCOME TAX-7

..... Appellant

Through Mr. Dileep Shivpuri, Sr. Standing  
Counsel and Mr. Sanjay Kumar,  
Advocates

versus

ONS CREATION PVT. LTD

..... Respondent

Through None

**CORAM: JUSTICE S.MURALIDHAR**

**JUSTICE CHANDER SHEKHAR**

**ORDER**

% **21.04.2017**

**CM APPL No. 30462/2016 (for delay)**

1. For the reasons stated therein, this application is allowed. The delay of 352 days in re-filing the appeal is condoned.

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2. Mr. Shivpuri states that the file of the sister concern has not been verified despite having written to the Department on several occasions. A similar question raised by the Revenue in the appeal filed by it in the case of the sister concern has already been dismissed by this Court by order dated 30<sup>th</sup> July, 2014 in ITA No. 293/2014.

3. Accordingly, this appeal is dismissed.

**S.MURALIDHAR, J**

**CHANDER SHEKHAR, J**

**APRIL 21, 2017/b**