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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 803/2017

PRINCIPAL COMMISSIONER OF
INCOME TAX, DELHI-2,

Through: Mr.Rahul Kaushik, Appellant
Counsel. Sr.Standing

versus

BLUEBIRD SOFTWARE PVT. LTD.

Through: Mr.Salil Kapoor, Respondent
Ms.Ananya Kapoor, Advocate with
Advocate.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

11.10.2017

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C.M. 33761/2017 (delay in filing) & C.M. 33762/2017 (delay in re-filing)

1. For the reasons stated in the applications, delays in filing as well as re-filing is condoned and the applications are disposed of.

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2. The questions of law sought to be urged by the Revenue in the present appeal against an order dated 20th October 2016 passed by the Income Tax Appellate Tribunal in ITA No. 966/Del/2012 for the Assessment Year 2005-06 stands covered against the Revenue and in favour of the Assessee by the decision of this Court in *Commissioner of Income Tax v. Kabul Chawla* [2016] 380 ITR 573 (Del).

3. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

OCTOBER 11, 2017
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