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

\+ **ITA No. 601/2017**

PR. COMMISSIONER OF INCOME TAX - 12 NEW DELHI ..... Appellant

Through: Mr.Asheesh Jain, Sr.Standing Counsel.

versus

SUDHIKSHA SINGH ..... Respondent

Through: None.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER

% **12.09.2017**

C.M. No. 27423/2017 (Exemptions)

1. Allowed, subject to all just exceptions.

C.M. No. 27424/2017 (delay in filing)

2. For the reasons explained in the application, the delay in filing is condoned and the application is disposed of.

ITA No. 601/2017

3. In view of the decision of this Court dated 6th September 2017 passed in ITA No. 499/2011 ***(CIT vs. Renu Constructions Pvt. Ltd.)***, the question urged by the Revenue in this appeal requires to be answered against it. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 12, 2017/*'anb'*