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

+ **ITA 292/2024**

PRINCIPAL COMMISSIONER OF INCOME TAX 1

..... Appellant

Through: Mr. Prashant Meharchandani,
Sr.SC with Mr. Akshat Singh,
Jr.SC along with Ms. Ritika
Vohra, Mr. Utkarsh Kandpal,
Advs.

Versus

**M/S BLACKMELON ADVANCE TECHNOLOGY
COMPANY PVT. LTD.**

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

16.05.2024

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**CM APPL. 29287/2024 (11 Days Delay) & CM APPL. 29288/2024
(86 Days Delay in Refiling)**

1. Bearing in the mind the disclosures made, the delay of 11 days in filing the appeal and the delay of 86 days in re-filing the appeal is condoned.

2. The applications shall stand disposed of.

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3. Bearing in mind the undisputed position of the appeal failing to meet the threshold as provided in Central Board of Direct Taxes Circular No.17/2019, we find no ground to entertain the instant



appeal. The same shall stand dismissed on that score.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 16, 2024/p