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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 309/2024  
COMMISSIONER OF INCOME TAX (TDS)-2.....Appellant  
Through: Mr. Vipul Agrawal, SSC along  
with Ms. Sakashi Shairwal, Mr.  
Gaoraang, JSC.  
versus  
M/S SHREE VARDHMAN DEVELOPERS PVT. LTD.  
.....Respondent  
Through: Mr. Rajat Joneja, Adv.

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+ ITA 312/2024  
COMMISSIONER OF INCOME TAX (TDS)-2.....Appellant  
Through: Mr. Vipul Agrawal, SSC along  
with Ms. Sakashi Shairwal, Mr.  
Gaoraang, JSC.  
versus  
M/S SHREE VARDHMAN DEVELOPERS PVT. LTD.  
.....Respondent  
Through: Mr. Rajat Joneja, Adv.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**  
**28.02.2025**

**CM APPL. 71435/2024 (28 Day Delay in Rev. Pet.) in ITA 309/2024**

**CM APPL. 71429/2024 (28 Day Delay in Rev. Pet.) in ITA 312/2024**

Bearing in mind the disclosures made in the applications, they are allowed.

The delay of 28 days in filing the review petitions in ITA 309/2024 and ITA 312/2024, are condoned. The applications are disposed of.



**REVIEW PET. 466/2024 (O. D. 11-09-2024) IN ITA 309/2024**

**REVIEW PET. 465/2024 (O. D. 11-09-2024) IN ITA 312/2024**

The review petitions fail to indicate any error apparent or manifest in the order of 11 September 2024 passed in the aforementioned two appeals.

Consequently, the present review petitions shall stand dismissed.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**FEBRUARY 28, 2025/ DR**