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

\+ ITA 358/2024

THE PR. COMMISSIONER OF INCOME TAX IV NEW DELHI .....Appellant

Through: Mr Shlok Chandra,Sr SC, Ms Priya Sarkar,Jr. SC, Ms Madhavi Shukla, and Mr. Sudarshan Roy, Advs.

versus

MS THE ORIENTAL INSURANCE CO LTD .....Respondent

Through: Mr. Mayank Negi, Mr. Tarun Singh, Advs.

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

O R D E R

% **16.07.2024**

CM APPL. 39595/2024 (Exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

CM APPL. 39593/2024 (15 Days Delay) & CM APPL. 39594/2024 (103 Days Delay in Refiling)

Bearing in mind the disclosures made, the delay in filing and refiling the appeal is condoned.

The applications shall stand disposed of.

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The record would reflect that the Income Tax Appellate Tribunal ["**Tribunal**"] has essentially adhered to the principle of consistency and bearing in mind the fact that the issues which were sought to be canvassed had been decided against the Department right from Assessment Years 2000-01 up to 2011-12.

In view of the aforesaid, we find no justification to entertain this appeal which shall consequently stand dismissed**.**

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 16, 2024/neha