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

+ **ITA 363/2024**

**PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2**

.....Appellant

Through: Mr. Sanjay Kumar, Mr. Puneet
Singhal, Ms. Esha Kadiyan,
Adv. for ITD.

versus

LIZER CYLINDERS LTD.

.....Respondent

Through: Mr. Salil Aggarwal, Sr. Adv.
with Mr. Madhur Aggarwal,
Adv.

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

**ORDER
22.07.2024**

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CM APPL. 40608/2024 (50 Days Delay in Refiling)

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

The application shall stand disposed of.

ITA 363/2024

Learned counsels appearing for respective sides are *ad idem* that this appeal would merit dismissal bearing in mind the order dated 13 May 2024 handed down by the Court in ITA 276/2024.

We note that while deciding the aforesaid appeal, we had affirmed the view taken by the Income Tax Appellate Tribunal [“Tribunal”].



In view of the aforesaid and following the reasons assigned in our judgment dismissing the aforesaid appeal, this appeal fails and shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 22, 2024/neha