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

+ **ITA 46/2024, CM APPLs 2972-74/2024**

SECTOR 113 GATEVIDA DEVELOPERSNPVT LTD

..... Appellant

Through: Appearance not given

Versus

THE DEPUTY COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Vipul Agarwal(Senior
Standing Counsel) ,
Mr. Gibran Naushad (Junior
Standing Counsel)
Ms. Sakashi Shairwal(Junior
Standing Counsel) and
Mr. Gaorang Ranjan, Advocate.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

% **18.01.2024**

CM APPL 2972/2024 (Exemption)

Allowed, subject to all just exceptions.

The application stands disposed of.

CM APPL 2973/2024 (Delay)

Bearing in the mind the disclosures made, the delay of 145 days
in filing the appeal is condoned.

The applications shall stand disposed of.

ITA 46/2024

Learned counsel appearing for the respondent draws our



attention to the fact that the Assessing Officer in the present case was seated in Gurugram in the State of Haryana and thus in light of the decision of the Supreme Court in **Principal Commissioner of Income Tax-I vs. ABC Papers Ltd.** [(2022) 9 SCC 1], the instant appeal would not be maintainable.

Faced with the above, learned counsel for the appellant prayed for and is granted liberty to withdraw the instant appeal and to approach the jurisdictional High Court. Ordered accordingly.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 18, 2024

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