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

+ **ITA 150/2024**

**THE PR. COMMISSIONER OF INCOME TAX -IV NEW
DELHI**

..... Appellant

Through: Mr. Shlok Chandra, Sr.SC with
Ms. Madhavi Shukla and Ms.
Priya Sarkar, Jr.SCs along with
Mr. Ujjwal Jain, Adv.

versus

HCL COMNET SYSTEMS AND SERVICE LTD.

..... Respondent

Through: Mr. Aditya Vohra, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

12.03.2024

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CM APPL. 12982/2024 (59 Days Delay)

1. This is an application filed by the appellant seeking condonation of 59 days delay in re-filing the present appeal.
2. For the reasons stated in the application, the delay of 59 days in re-filing the appeal is condoned.
3. Application is disposed of.

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4. Mr. Chandra, learned counsel appearing for the appellant, submits that the issue which is sought to be canvassed in the instant appeal stands answered against the respondent in light of the decision rendered by the Supreme Court in **CIT v. Bharti Hexacom Ltd.** [2023 SCC OnLine SC 1340]. The aforesaid position is not disputed



by learned counsel appearing for the respondent assessee.

5. In view of the aforesaid, this appeal stands allowed and the questions of law stand answered in favour of the appellant. The order of the Tribunal dated 30 June 2023 shall consequently stand set aside.

6. The appeal is disposed of accordingly.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.
MARCH 12, 2024/p