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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 160/2024**
THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -3 Appellant
Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel along with Ms.
Deeksha Gupta, Adv.
versus

M/S UMW SHER (L) LIMITED Respondent
Through: Mr. Ved Jain and Mr. Nischay
Kantoor, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINdra KUMAR
KAURAV

% **ORDER**
05.03.2024

CM APPL. 13767/2024 (204 Days Delay in Re-filing)

Bearing in the mind the disclosures made, the delay of 204 days
in re-filing the appeal is condoned.

The application shall stand disposed of.

ITA 160/2024

Learned counsels for parties are ad idem that the issues raised in
this appeal would be governed by the judgment rendered by us on 04
March 2024 in ITA 153/2024.

Consequently and following the aforesaid decision, this appeal
shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.

MARCH 05, 2024/RW