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

+ **ITA 269/2024**

PRINCIPAL COMMISSIONER OF INCOME TAX -1

..... Appellant

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Jr. SC with Ms. Ritika
Vohra and Mr. Utkarsh
Kandpal, Advocates

Versus

**M/S CLIX FINANCE INDIA PVT. LTD. (EARLIER KNOWN
AS GE CAPITAL SERVICES INDIA LTD.)** Respondent

Through: Mr. Sachit Jolly, Ms. Disha
Jham and Mr. Devansh Jain,
Advocates

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

10.05.2024

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**CM APPL 27912/2024 (Delay in filing) and CM APPL 27913/2024
(Delay in re-filing)**

Bearing in the mind the disclosures made, the delay of 05 days in filing the appeal and the delay of 130 days in re-filing the appeal is condoned.

The applications shall stand disposed of.

ITA 269/2024

1. We take note of the judgment rendered on ITA 946/2019 in which the appellant had sought to canvass an identical question.



2. That appeal has come to be dismissed in terms of our order dated 02 November 2023.

3. In view of the aforesaid and following the aforesaid decision, we dismiss the instant appeal.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 10, 2024

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