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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 436/2024
PR. COMMISSIONER OF INCOME TAX-1Appellant
Through: Mr. Sanjay Kumar and Ms.
Easha, Standing counsels.
versus
M/S CVENT INDIA PVT. LTD.Respondent
Through: None.

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

ORDER

% **14.08.2024**
CM APPL. 46632/2024 (53 Days Delay) & CM APPL. 46633/2024
(224 Days Delay in Refiling)

1. Bearing in the mind the disclosures made, the delay of 53 in filing the appeal and the delay of 224 days in re-filing the appeal is condoned.

2. The applications shall stand disposed of.

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3. It is fairly conceded that insofar as the present appeal and the order of the Tribunal impugned herein is concerned, the same would merit affirmation bearing in mind the view expressed by this Court in **Principal Commissioner of Income Tax Vs. New Delhi Television Ltd.** [2017 SCC Online Del. 12954]

4. Consequently, the appeal shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 14, 2024/ib