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

+ **ITA 32/2020**

THE PR. COMMISSIONER OF INCOME TAX -3

.....Appellant

Through: Mr Puneet Rai, SSC.

versus

DLF LTD.

.....Respondent

Through: Mr Akash Shukla, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **29.04.2025**

CM APPL. 24524/2025

1. The respondent has filed the present application, *inter alia*, praying that the above-captioned appeal be disposed of since the respondent has made a declaration under the Direct Tax *Vivad Se Vishwas* Scheme enacted under Chapter 4 of the Finance (No.2) Act, 2024.
2. It is stated that the designated authority has passed an order and issued a certificate determining the amount payable pursuant to the declaration made by the respondent. The respondent has also paid the amount as determined and is now awaiting the final certificate.
3. In view of the above, the above-captioned appeal is disposed of. However, we clarify that Revenue would be entitled to revive the same, if the final certificate, settling the dispute which is subject matter of the present appeal is not issued within a reasonable period.

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4. The above-captioned appeal as well as the present application is disposed of in the aforesaid terms.

5. The date already fixed in the appeal, that is, 07.08.2025 stands cancelled.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 29, 2025/tr

[Click here to check corrigendum, if any](#)

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