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

\+ ITA 439/2025

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI 10

.....Appellant

Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, JSC.

versus

M/S DHADDA INTERNATIONAL

.....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor and Ms. Soniya Dodeja, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **18.09.2025**

CM APPL. 59316/2025

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

CM APPL. 59315/2025, CM APPL. 59314/2025

3. For the reasons stated in the applications, the delay of 75 days in filing and 698 days in re-filing the appeal is condoned.

4. The applications are disposed of.

ITA 439/2025

5. The appeal lays a challenge to an order dated 03.02.2023 passed by Income Tax Appellate Tribunal, Delhi ("ITAT") in two appeals being ITA Nos. 6408/Del/2016 and 6409/Del/2016 relatable to the Assessment Years ("AYs") 2007-08 and 2008-09 respectively filed by assessee/respondent and

also two appeals filed by the Revenue/appellant being ITA Nos. 6691/Del/2016 and 6692/Del/2016 whereby the ITAT has partially allowed the appeals filed by the Revenue and declared the appeals filed by the assessee as infructuous.

6. Our attention has been drawn by Mr. Ved Jain to an order dated 29.04.2024 in the case of ***Principal Commissioner of Income Tax Delhi 10 vs. M/s Dhadda International ITA 237/2024***, to contend that the appeal filed by the Revenue arising from the same impugned order has been dismissed by this Court.

7. On this, the submission of Mr. Abhishek Maratha is primarily that the judgment of the Supreme Court in the case of ***N K Proteins Ltd. v. Deputy Commissioner of Income Tax, [2017] 84 Taxman.com 195(SC)*** has not been considered by the ITAT in the impugned judgment.

8. This submission is not appealing for the reason that against the same impugned order for a different AY, this Court has dismissed the appeal, which order has become final. We are of the view, there is no reason that this appeal should not follow the same fate. Keeping the question of law, which has been proposed in this appeal, open, we dismiss this appeal on the ground that one appeal against the same impugned order has been dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 18, 2025/sr