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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 343/2025**
PRINCIPAL COMMISSIONER OF INCOME TAX- 10 DELHI
.....Appellant

Through: Mr Abhishek Maratha, SSC with Mr Apoorv Aggarwal, JSC, Ms Nupur Sharma, Mr Gaurav Singh, Mr Bhanukaran Singh Jodha, Ms Muskan Goel, and Mr Nischay Purohit, Advocates

Versus

GOEL JEWELLERS OVERSEAS CORPRespondent

Through: Dr. Rakesh Gupta, Mr. Somil Agarwal, Ms. Akanshika Arora, Advs.

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

% **ORDER**
10.09.2025

CM APPL. 52813/2025(condonation of delay in filing)
CM APPL. 52814/2025(condonation of delay in re-filing)

1. For the reasons stated in the application, the delay of 538 days in re-filing and the delay of 10 days in filing the appeals are condoned.
2. The applications are disposed of.

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3. The learned counsel for the appellant states that the appeal needs to be closed on the ground of Low Tax Effect.



4. Accordingly, the appeal is closed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 10, 2025

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