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

\+ ITA 382/2025

PR COMMISSIONER OF INCOME TAX 4 NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, Sr. Standing Counsel with Ms Naincy Jain, Ms Madhavi Shukla, JSCs and Mr. Anshuman Jindal, Adv.

versus

MS THE ORIENTAL INSURANCE CO LTD

.....Respondent

Through: Mr. Mayank Nagi, Mrs Husnal Syali Nagi and Mr. Tarun Singh, Advocates.

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

O R D E R

% 04.09.2025

CM APPL. 55964/2025 (Exem.)

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

2. The application stands disposed of.

CM APPL. 55962/2025 CM APPL. 55963/2025 (Delay)

1. These are two applications seeking the condonation of 17 days delay in filing and also 404 days delay in refiling the appeal.

2. For the reasons stated in the applications, we condone the delay in filing as well as the delay in refiling the appeal.

3. Accordingly, the applications are disposed of as allowed.

ITA 382/2025

4. This appeal lays a challenge to an order dated 08.01.2024 passed by the Income Tax Appellate Tribunal (in short ITAT), which is relatable to the Assessment Year 2014-15, whereby the Tribunal has answered the six grounds taken by the respondent/assessee in favour of the assessee and allowed the appeal.

5. Mr. Shlok Chandra, learned Senior Standing Counsel fairly states that the issue in hand is covered by the order passed by this court on 16.07.2024 in ITA 358/2024, which pertains to Assessment Year 2012-13. In fact, the order dated 16.07.2024 records that the issues which fell for consideration in ITA 358/2024 are covered against the Revenue for the Assessment Years 2000-01 upto 2011-12.

6. In view of the above, this appeal shall also meet the same fate. We find, there is no justification to entertain this appeal and is consequently dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 4, 2025
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