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

+ **ITA 409/2025**

PRINCIPAL COMMISSIONER OF INCOME TAX -10 DELHI

.....Appellant
Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs with Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

versus

.....Respondent
Through: Mr. K. Sampat, Sr. Adv. with Mr. Rajiv K. Garg and Mr. Ashish Garg, Advs.

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

ORDER

% **11.09.2025**
CM APPL. 57414/2025 (Exemption)

1. Exemption allowed, subject to just exceptions.
2. The application stands disposed of.

CM APPL. 57412/2025 and CM APPL. 57413/2025 (Delay)

3. For the reasons stated in the applications, delay of 32 days in filing the appeal and delay of 534 days in re-filing the appeal is condoned.



4. The applications are disposed of.

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5. Mr. Abhishek Maratha, learned Senior Standing Counsel appearing for appellant states that the appeal needs to be closed on the ground of Low Tax Effect.

6. It is ordered accordingly.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 11, 2025

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