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

+ **ITA 408/2025**

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, Advts.

versus

SAM OVERSEAS

.....Respondent

Through: Mr. Uma Shankar, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **11.09.2025**

CM APPL. 57407/2025 (Exemption)

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

CM APPL. 57405/2025 and CM APPL. 57406/2025 (Delay)

3. For the reasons stated in the applications, delay of 101 days in filing the appeal and delay of 532 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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