



\$~80

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

+ **ITA 410/2025**

**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

**MAHESH CHAND GOYAL**

.....Respondent

Through: Appearance not given

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

%

**11.09.2025**

**CM APPL. 57626/2025 and CM APPL. 57627/2025 (Delay)**

1. For the reasons stated in the applications, delay of 49 days in filing the appeal and delay of 549 days in re-filing the appeal is condoned.
2. The applications are disposed of.

**ITA 410/2025**

3. 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.

4. It is ordered accordingly.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**SEPTEMBER 11, 2025**

*cd*