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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 40/2016**

COMMISSIONER OF INCOME TAX-IVAppellant

Through: Mr. Sunil Agarwal, SSC, Mr.
Shivansh B. Pandya JSC, Mr.
Viplav Acharya, JSC, Ms. Priya
Sarkar, JSC and Mr. Utkarsh
Tiwari, Advocate.

versus

**DLF LIMITED(FORMERLY KNOWN AS DLF UNIVERSAL
LTD).**Respondent

Through: Mr. Vaibhav Kulkarni, Mr.
Aditya Bali and Ms. Akash
Shukla, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER
21.02.2025

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1. We are informed by learned counsel for the respondent-assessee that they are proceeding further under the Direct Tax Vivad Se Vishwas Scheme, 2024 ['DTVSV'].
2. Although the process of computation under the said enactment is yet to be completed, we consequently and in light of the above, dispose of the appeal leaving all questions of law open.
3. Respective parties would have the right to seek revival of this appeal in case the proceedings under the DTVSV do not culminate favorably and in favour of the respondent-assessee.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
FEBRUARY 21, 2025/akc