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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 530/2026
PRINCIPAL COMMISSIONER OF INCOME TAX-10 DELHI
.....Appellant
Through: Mr. Abhishek Maratha, SSC.
versus
MAM RAJ CHUNNI LAL EXIMRespondent
Through: Mr. Somil Agarwal and Mr. Dushyant
Agarwal, Advocates.

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+ ITA 533/2026
PRINCIPAL COMMISSIONER OF INCOME TAX-10 DELHI
.....Appellant
Through: Mr. Abhishek Maratha, SSC.
versus
MAM RAJ CHUNNI LAL EXIMRespondent
Through: Mr. Somil Agarwal and Mr. Dushyant
Agarwal, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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21.07.2026

CM APPL. 43653/2026 (for delay in re-filing) in ITA 530/2026

CM APPL. 43799/2026 (for delay in re-filing) in ITA 533/2026

1. Instant applications have been filed under Section 260A(2A) of the Income Tax Act, 1961 read with Section 5 of the Limitation Act, 1963 seeking condonation of delay in re-filing of the appeals.
2. For the reasons stated in the applications, the delay of 73 days in ITA 530/2026 and 10 days in ITA 533/2026, respectively, in re-filing the appeals is condoned.
3. Both the applications stand disposed of.



ITA 530/2026 & ITA 533/2026

4. Issue notice. Mr. Somil Agarwal, learned counsel for the respondent accepts notice.
5. List these cases on 24.09.2026 along with ITA 486/2026.

DINESH MEHTA, J

RAJNEESH KUMAR GUPTA, J

JULY 21, 2026/nd