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

+ ITA 303/2022

THE PR. COMMISSIONER OF INCOME TAX -15

.....Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

ARUN DUGGAL

.....Respondent

Through: Mr. Kapil Goel, Adv.

34

+ ITA 419/2022

THE PR. COMMISSIONER OF INCOME TAX -15

.....Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

ARUN DUGGAL

.....Respondent

Through: Mr. Kapil Goel, Adv.

35

+ ITA 465/2023

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-3,
DELHI

.....Appellant

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

versus

RAJNISH TALWAR

.....Respondent



Through: Mr. Kapil Goel, Adv.

36

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ITA 512/2023

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-3,
DELHI

.....Appellant

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

versus

RAJNISH TALWAR

.....Respondent

Through: Mr. Kapil Goel, Adv.

37

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ITA 516/2023

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-3,
DELHI

.....Appellant

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

versus

RAJNISH TALWAR

.....Respondent

Through: Mr. Kapil Goel, Adv.

38

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ITA 68/2023

THE PR. COMMISSIONER OF INCOME TAX -15



.....Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

ARUN DUGGAL

.....Respondent

Through: Mr. Kapil Goel, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **15.12.2025**

CM APPL. 42427/2023 in ITA 465/2023

CM APPL. 46471/2023 in ITA 512/2023

CM APPL. 46530/2023 in ITA 516/2023

CM APPL. 5431/2023 in ITA 68/2023

1. For the reasons stated in the applications, the delay of 359 days in re-filing ITA 465/2023, ITA 512/2023 and ITA 516/2023 and 190 days in re-filing ITA 68/2023, is condoned.

2. The applications are disposed of.

ITA 303/2022

ITA 419/2022

ITA 465/2023

ITA 512/2023

ITA 516/2023

ITA 68/2023

3. List for hearing on 02.03.2026 along with ITA 357/2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 15, 2025

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