



\$~18 & 20

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 243/2025  
+ ITA 245/2025

**PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20**

.....Appellant  
Through: Mr. Abhishek Maratha, Mr. Apporv  
Agarwal, Mr. Parth Samwal, Ms.  
Nupur Sharma, Mr. Gaurav Singh,  
Mr. Bhanukaran Singh Jodha, Ms.  
Muskaan Goel and Mr. Himanshu  
Gaur, Advs.

Versus

**GULSHAN KUMAR SETHI** .....Respondent

Through: Mr. Aditya Kumar Garg, Adv.

**CORAM:**  
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**  
**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**  
% **25.07.2025**

**CM APPL. 44458/2025 & CM APPL. 44659/2025 (for exemption)**

1. Allowed, subject to all just exception.
2. The applications stand disposed of.

**CM APPL. 44456/2025, CM APPL. 44457/2025 &**  
**CM APPL. 44657/2025, CM APPL. 44658/2025**

3. For the reasons stated in the applications, the delay in filing and re-filing of the appeals is condoned.
4. The applications stand disposed of.



**ITA 243/2025 & ITA 245/2025**

5. Renotify on 29.07.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**JULY 25, 2025**

*SS*