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

\+ ITA 244/2026

THE COMMISSIONER OF INCOME TAX -EXEMPTION .....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Pratyaksh Gupta, JSC.

versus

INDIA HIV / AIDS ALLIANCE .....Respondent

Through: Mr. Abhishek Jebaraj, Ms. A. Reyna Shruti & Dr. Manoj Gogla, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 24.03.2026

CM APPL. 18570/2026

1. Instant application has been filed under Section 260A(2A) of the Income Tax Act, 1960 read with Section 5 of the Limitation Act, 1963 seeking condonation of delay of 1359 days in re-filing the appeal.

2. For the reasons stated in the application, the delay in re-filing the appeal is condoned.

3. Application stands disposed of.

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4. The instant appeal has been preferred against the order dated 18.02.2020 passed by the Income Tax Appellate Tribunal, Bench ‘C’ New Delhi in ITA No. 4484/DEL/2016.

5. Learned counsel for the respondent at the outset submitted that in the case of very same assessee, though for the earlier assessment years, coordinate benches of this court have rejected the appeals for earlier assessment years (AY) 2010-11, 2013-14 & 2014-15 being ITA 651/2019, 72/2022 and 73/2022, respectively.

6. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the appellant is not in a position to dispute this position.

7. In view of the aforesaid and following the above referred orders passed in assessee's earlier appeals, the present appeal is also rejected.

8. All applications stand disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 24, 2026/*sr*