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

+ ITA 788/2025 CM APPL. 82297/2025

+ ITA 789/2025 CM APPL. 82430/2025

+ ITA 790/2025 CM APPL. 82434/2025

+ ITA 791/2025 CM APPL. 82590/2025

PR. COMMISSIONER OF INCOME TAX-1, DELHI

.....Appellant

Through: Mr. Anurag Ojha, SSC, Mr. V. K. Saksena, JSC, Ms. Hemlata Rawat, JSC, Mr. Saurabh and Mr. Dipak Raj, Advs.

versus

BACARDI INDIA PVT. LTD.

.....Respondent

Through: Mr. Kamal Sawhney, Mr. Puru Medhira and Mr. Nishank Vashistha, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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24.12.2025

CM APPL. 82298/2025 in ITA 788/2025 (Exemption)

CM APPL. 82431/2025 in ITA 789/2025 (Exemption)

CM APPL. 82435/2025 in ITA 790/2025 (Exemption)

CM APPL. 82591/2025 in ITA 791/2025 (Exemption)

1. Exemptions are allowed, subject to all just exceptions.
2. The applications stand disposed of.

CM APPL. 82296/2025 (condonation of delay) in ITA 788/2025



CM APPL. 82429/2025 (condonation of delay) in ITA 789/2025
CM APPL. 82433/2025 (condonation of delay) in ITA 790/2025
CM APPL. 82589/2025 (condonation of delay) in ITA 791/2025

3. Issue notice on the delay applications.
4. Mr. Kamal Sawhney, learned counsel for the respondent accepts notice.
5. Reply to these applications be filed within four weeks. Rejoinder be filed within two weeks thereafter.
6. As we have been informed that the appeals filed by the respondent and even the appellant herein against the same impugned order are listed on 08.04.2026, re-notify on 08.04.2026 along with ITA 545/2019.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 24, 2025/sr