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

+ ITA 85/2026 & CM APPL. 7010/2026

+ ITA 88/2026 & CM APPL. 7081/2026

PRINCIPAL COMMISSIONER OF INCOME CENTRAL II

.....Appellant

Through: Mr. Vipul Agrawal, SSC with
Ms.Sakshi Shainwal, JSC, Mr.
Gaoraang Ranjan & Ms. Harshita
Kotru, Advs

versus

SANDHYASHARMA

.....Respondent

Through: Mr. Parth Singhal, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **29.04.2026**

CM APPL. 7082/2026 (delay in re-filing) in ITA 88/2026

1. This is an application seeking condonation of delay of 150 days in re-filing the appeal.

2. For the reasons stated in the application, the same is allowed and the delay of 150 days in re-filing the appeal stands condoned.

ITA 85/2026 & CM APPL. 7010/2026 (delay in filing)

ITA 88/2026 & CM APPL. 7081/2026 (delay in filing)

3. Learned counsel for the respondent prays for and is granted four weeks' time to file replies to the applications seeking condonation of delay in filing the appeals.



4. List on 24.09.2026.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 29, 2026

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