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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 241/2026**

PRINCIPAL COMMISSIONER OF INCOME TAX-7, DELHI
.....Appellant

Through: **Mr. Siddhartha Sinha, SSC**
versus

SUN NEW CREATIONS AND MARKETING PRIVATE LIMITED
.....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **21.07.2026**

CM APPL. 18562/2026 & CM APPL. 18563/2026 (exemptions)

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

CM APPL. 18564/2026 (delay in re-filing the appeal)

3. This is an application filed by the appellant seeking condonation of 75 days' delay in re-filing the appeal.
4. For the reasons stated in the application, the same is allowed and the delay of 75 days in re-filing the appeal stands condoned.

ITA 241/2026, CM APPL. 18560/2026 (stay) & CM APPL. 18561/2026 (delay in filing the appeal)

5. List this case on 15.09.2026.

DINESH MEHTA, J

RAJNEESH KUMAR GUPTA, J

JULY 21, 2026/kk