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

+ **ITA 266/2026**

PR. COMMISSIONER OF INCOME TAX 4 NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC and Ms.
Naincy Jain, JSC

versus

VIPUL MITTAL

.....Respondent

Through: Mr. Piyush Kaushik, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **30.03.2026**

CM APPL. 19814/2026 (*exemption from filing certified copies*)

1. The application seeking exemption from filing certified copies of the annexures is allowed as the appellant has filed certified copies.

CM APPL. 19816/2026 (*delay in refiling the appeal*)

2. For the reasons stated, the delay of 261 days in re-filing the appeal is condoned, in spite of objections raised by the learned counsel for the respondent. Because, the delay in re-filing takes place only on account of the objections raised by the Registry and the corresponding time taken by the appellant to remove or meet with the same - it is not a statutory limitation. Therefore, the assessee has no right to oppose such delay in re-filing, that too even when notice have not been issued. Delay of 261 days is condoned.

3. The application is, therefore, allowed.



ITA 266/2026 CM APPL. 19815/2026 (*delay of 6 days in filing*)

4. Issue notice to the application seeking condonation of delay of 6 days. Mr. Piyush Kaushik, learned counsel for the respondent accepts notice and prays for and is granted two weeks' time to file reply.
5. List this case on 23.04.2026.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 30, 2026/ss