



\$~53

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

+ **ITA 417/2025 CM APPL. 58010/2025**

**PR. COMMISSIONER INCOME TAX (CENTRAL)-3, NEW
DELHI**

.....Appellant

Through: Mr. Anurag Ojha, SSC, Ms. Hemlata
Rawat, JSC and Mr. V.K. Saxena,
JSC.

versus

UPPAL HOUSING PVT.LTD

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MS. JUSTICE RENU BHATNAGAR

ORDER

% **12.09.2025**

CM APPL. 58009/2025 (Exem.)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

CM APPL. 58011/2025 CM APPL. 58012/2025 (Delay)

3. For the reasons stated in the applications, the delay of 167 days in filing and 234 days delay in re-filing the appeal, is condoned.
4. Accordingly, the applications are disposed of as allowed.

ITA 417/2025 CM APPL. 58010/2025

5. Issue notice to the respondent through all permissible modes.
6. Re-notify on 26.02.2026.

V. KAMESWAR RAO, J

RENU BHATNAGAR, J

SEPTEMBER 12, 2025/dd