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

+ **ITA 510/2025**

PR. COMMISSIONER OF INCOME TAX -15Appellant

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, JSC and Mr. Abhishek Anand, Adv.

versus

NEETU NAYYARRespondent

Through: Mr. Sumit Lalehandani, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **15.12.2025**

CM APPL. 63768/2025 and CM APPL. 63769/2025

1. For the reasons stated in the applications, the delay of 60 days in filing and 434 days in re-filing the appeal, is condoned.

2. The applications are disposed of.

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3. Issue notice. Mr Sumit Lalchandani accepts notice for respondent.

4. It is agreed by the learned counsel that they shall file written submissions with judgments at least one week before the next date of hearing.

5. The submission of learned counsel for the respondents is that the present appeal also arises from the same foundational facts and the respondent herein is the brother of Shiv Kumar Nayyar.

6. Mr. Ruchir Bhatia shall take instructions as to whether any appeal has been filed against the judgment of this Court in the case of ***PCIT v. Shiv Kumar Nayyar 467 ITR 186 Delhi.***



7. List this appeal for hearing on 02.03.2026 along with ITA 357/2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 15, 2025

ss