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

+ **ITA 355/2026**

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -2**

.....Appellant

Through: Mr. Ruchir Bhatia SSC with Mr.
Anant Mann and Mr. Pratyaksh.
Gupta, JSCs.

versus

LITTLE FAIRY LIMITED

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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30.04.2026

CM APPL. 29136/2026 (Delay of 550 days in re-filing)

1. For the reasons stated in the application, the delay of 550 days in re-filing the appeal is condoned.
2. The application is allowed.

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3. Issue notice to respondent through all permissible mode, returnable on 14.09.2026.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 30, 2026/ġġ