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

+ **ITA 142/2023**

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel.

versus

NOKIA SOLUTIONS AND NETWORKS INDIA PVT. LTD.

..... Respondent

Through: Mr Ankul Goyal, Advocate.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **13.03.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 11621/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 8 days in filing the appeal*]

1. This is an application moved on behalf of the appellant/revenue, seeking condonation of delay in filing the appeal.
2. According to the appellant/revenue, there is delay of 8 days.
3. Having regard to the extent of delay, which is not large, we are inclined to condone the same.
4. The delay is, accordingly, condoned.
5. The application is disposed of.

ITA 142/2023

page 1 of 3



CM APPL. 11622/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 275 days in re-filing the appeal*]

6. This is an application moved on behalf of the appellant/revenue. Via the application, the appellant/revenue seeks condonation of delay in re-filing the appeal.

7. According to the appellant/revenue, there is delay of 275 days.

8. Since this is a delay in re-filing the appeal, Mr Ankul Goyal, who appears on behalf of the respondent/assessee, does not oppose prayer made in the application.

9. Accordingly, for the reasons given in the application, the delay is condoned.

10. The application is disposed of.

ITA 142/2023

11. Mr Goyal says that the issue which obtains in the instant appeal also arises in ITA 48/2020 and ITA 728/2019. We are told that these ITAs concern Assessment Year (AY) 2008-2009.

12. To be noted, the instant appeal concerns AY 2009-2010.

13. We are informed that notice has been issued in ITA 728/2019 and that the said appeal is listed before the court on 31.07.2023.

14. Accordingly, issue notice.

14.1 Mr Goyal accepts notice on behalf of the respondent/assessee.

15. List the above-captioned appeal on 31.07.2023, along with ITA 728/2019.



16. Counsel for the parties will file their written submissions, not exceeding three pages each, at least five days before the next date of hearing.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 13, 2023 / tr

[Click here to check corrigendum, if any](#)

ITA 142/2023

page 3 of 3