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

+ ITA 175/2026

COMMISSIONER OF INCOME TAX, INTERNATIONAL  
TAXATION-1, NEW DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini  
Kumar, Mr. Gibran, JSCs, and Mr.  
Rishabh Nangia, Adv.

versus

EVEREST GLOBAL INC.

.....Respondent

Through: Mr. Vishal Kalra, and Mr. Anil  
Kumar, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **10.03.2026**

**CM APPL. 14361/2026 (Exemption)**

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

**CM APPL. 14362/2026 (delay of 21 days in re-filing)**

3. For the reasons stated in the application, the delay of 21 days in re-filing the appeal is condoned.
4. The application stands disposed of.

**ITA 175/2026**

5. List this appeal on 20.04.2026.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MARCH 10, 2026/dd**