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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 200/2025 CM APPL. 38781/2025 CM APPL. 38782/2025**
+ **ITA 203/2025 CM APPL. 39078/2025 CM APPL. 39079/2025**

PR. COMMISSIONER OF INCOME TAX, DELHI - 1

.....Appellant
Through: Mr Vipul Aggarwal, SSC, Mr Akshat Singh, Ms Sakshi Shairwal, JSCs and Mr Gaoraang Ranjan, Advocates.

versus

M/S CLEAN WIND POWER (MANVI) PVT. LTD.

.....Respondent
Through: Dr Rakesh Gupta, Mr Somil Agarwal, and Mr Dushyant Agarwal, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **07.07.2025**

CM APPL. 38781/2025 CM APPL. 38782/2025 in ITA 200/2025
CM APPL. 39078/2025 CM APPL. 39079/2025 in ITA 203/2025

1. For the reasons stated in the applications, the delays in refiling and filing the above captioned appeals are condoned.

2. The applications are disposed of.

ITA 200/2025; and
ITA 203/2025

3. Issue notice. The learned counsel for the Assessee accepts notice.

4. The present appeals arise on account of the penalty imposed upon the respondent/Assessee. The Assessee had succeeded in the quantum appeals relating to the quantum of the assessment and accordingly, the



Commissioner of Income Tax (Appeals) as well as the Income Tax Appellate Tribunal had rejected the contention of the Revenue that the penalty could be imposed.

5. This Court is informed that the Revenue's appeals against the quantum of tax amount [ITA No.268/2024 and 270/2024] are now listed for hearing on 20.08.2025. It is contended that the outcome of the said appeals may have bearing on the present appeals.

6. Accordingly, list on 20.08.2025 along with ITA Nos.268/2024 and 270/2024.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 07, 2025

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Click here to check corrigendum, if any