



\$~77, 78, 80 & 81

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 223/2024 & CM APPL. 23746/2024 (Ex.), 23747/2024 (43 Days Delay) & 23748/2024 (79 Days Delay in Refiling)

PR. COMMISSIONER OF INCOME TAX -7 ..... Appellant  
Through: Mr. Puneet Rai, SSC.

versus

THE FERTILIZER CORPORATION  
OF INDIA LTD. .... Respondent  
Through: None

**78**

+ ITA 224/2024 & CM APPL. 23770/2024 (Ex.), 23771/2024 (82 Days Delay in Refiling) & 23772/2024 (43 Days Delay)

PR. COMMISSIONER OF INCOME TAX -7 ..... Appellant  
Through: Mr. Puneet Rai, SSC.

versus

THE FERTILIZER CORPORATION  
OF INDIA LTD. .... Respondent  
Through: None

**80**

+ ITA 226/2024 & CM APPL. 23905/2024 (Ex.), 23906/2024 (43 Days Delay) & 23907/2024 (79 Days Delay in Refiling)

PR. COMMISSIONER OF INCOME TAX -7 ..... Appellant  
Through: Mr. Puneet Rai, SSC.

versus

THE FERTILIZER CORPORATION  
OF INDIA LTD. .... Respondent  
Through: None

**81**

+ ITA 227/2024 & CM APPL. 23992/2024 (Ex.), 23993/2024 (50 Days Delay) & 23994/2024 (75 Days Delay in Refiling)



PR. COMMISSIONER OF INCOME TAX-7 ..... Appellant  
Through: Mr. Puneet Rai, SSC.

versus

M/S THE FERTILIZER CORPORATION  
OF INDIA LTD. .... Respondent  
Through: None

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR**  
**KAURAV**

**ORDER**  
**25.04.2024**

%

The Hon'ble Division Bench could not assemble, as Hon'ble  
Mr. Justice Yashwant Varma is not available today.

List on 17.05.2024

**BY ORDER**

**(COURT MASTER)**

**APRIL 25, 2024/kk**