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

+ ITA 25/2026

PR. COMMISSIONER OF INCOME TAX -7, DELHI.....Appellant

Through: Appearance not given

versus

NAVEEN KUMAR GUPTA

.....Respondent

Through: None

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **19.01.2026**

CM APPL. 3393/2026-EX.

1. The application seeking exemption stands disposed of by directing the appellant to file requisite typed copies by the next date.

CM APPL. 3394/2026-DELAY OF 57 DAYS IN RE-FILING

2. For the reasons stated in the application, the delay of 57 days in re-filing the appeal is condoned.

3. The application is disposed of.

ITA 25/2026

4. Issue notice to the respondent-assessee to be served through all permissible modes. Notice made returnable on 23.03.2026.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 19, 2026/cd