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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 285/2025**
+ **ITA 286/2025**

PR COMMISSIONER OF INCOME TAX
CENTRAL-- 3 NEW DELHI

.....Appellant

Through: Mr Shlok Chandra, SSC, Ms Naincy
Jain and Ms Madhavi Shukla, JSCs
Mr Ujjwal Jain, and Mr Dhananjay,
Advocates

versus

DEEPAK AGARWAL

.....Respondent

Through: Dr Kapil Goel, Advocate.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **08.08.2025**

CM APPL. 48725/2025 (condn of delay in re-filing) in ITA 285/2025

CM APPL. 48745/2025 (condn of delay in re-filing) in ITA 286/2025

1. For the reasons stated in the applications, the delay of 366 days in filing the captioned appeals is condoned.

2. The applications stand disposed of.

CM APPL. 48726/2025(Exemption) in ITA 285/2025;

CM APPL. 48746/2025(Exemption) in ITA 286/2025

3. Exemptions are allowed, subject to all just exceptions.

4. The applications stand disposed of.

ITA 285/2025 and ITA 286/2025.

5. We have been informed by the learned counsel for the Revenue/appellant that in ITA No.268/2025 captioned *Pr Commissioner of*



Income Tax Central -3, New Delhi v. Deepak Agarwal filed in respect of the Assessment Year (AY) 2010-11, this Court has issued notice to the Assessee, returnable on 15.12.2025.

6. These appeals have been filed in respect of AY 2014-15(ITA 285/2025) and AY 2011-12(286/2025)

7. If that be so, issue notice. The learned counsel appearing for the Assessee accepts notice.

8. It has been agreed by the learned counsel for the parties that they shall file their respective written synopsis not exceeding five pages, giving a chronological list of dates and events and relevant documents, if any, alongwith duly highlighted judgments setting out the proposition of law therein, which they wish to rely upon within the period of six weeks.

9. Renotify on 15.12.2025, when ITA No.268/2025 is listed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 08, 2025

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