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

+ **ITA 287/2023**

PR. COMMISSIONER OF INCOME TAX -12 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Mr Pratyaksh Gupta, Jr.  
Standing Counsel.

versus

JAYANTI DALMIA

..... Respondent

Through: None.

+ **ITA 288/2023**

PR. COMMISSIONER OF INCOME TAX -12 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Mr Pratyaksh Gupta, Jr.  
Standing Counsel.

versus

MRS. JAYANTI DALMIA

..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MR JUSTICE GIRISH KATHPALIA**

**ORDER**

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**18.05.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

**CM No. 26072/2023 in ITA 288/2023** [Application filed on behalf of the  
appellant seeking condonation of delay of 80 days in filing the appeal]

**CM No. 26013/2023 in ITA 287/2023** [Application filed on behalf of the  
appellant seeking condonation of delay of 160 days in re-filing the appeal]

**CM No. 26073/2023 in ITA 288/2023** [Application filed on behalf of the  
appellant seeking condonation of delay of 180 days in re-filing the appeal]

1. These are applications moved on behalf of the appellant/revenue  
seeking condonation of delay in filing and re-filing the appeals.

ITA 287/2023 & connected appeal

page 1 of 3



1.1 According to the appellant/revenue, there is a delay of 80 days in filing ITA 288/2023, and a delay of 160 and 180 days in re-filing ITA 287/2023 and ITA 288/2023, respectively.

2. For the reasons given in the applications, the delay in filing and re-filing the appeals is condoned.

3. The applications are disposed of.

4. The registry will dispatch a copy of this order to the respondent/assessee.

5. In case the respondent/assessee has any objection, she will have liberty to approach the court for variation of the order.

**ITA 287/2023**

**ITA 288/2023**

6. These are appeals concerning Assessment Year (AY) 2006-07 (in ITA 287/2023) and 2007-08 (in ITA 288/2023).

7. Challenge is laid to the orders dated 16.06.2022 (in ITA 287/2023) and 07.02.2022 (in ITA 288/2023) passed by the Income Tax Appellate Tribunal [in short, “the Tribunal”].

8. We are informed that in a connected appeal concerning the husband of the respondent/assessee, the question of law has been framed. This appeal, we are told, is numbered as ITA 775/2018, titled ***The Pr. Commissioner of Income Tax – (Central)-3 v. Anurag Dalmia.***

8.1 Besides this, we are told that the other connected appeal is ITA 740/2018, titled ***Parag Dalmia v. Commissioner of Income Tax, Circle – 1 & Anr.***

9. The registry will tag the above-captioned appeals with ITA 775/2018.



10. It appears that the above-mentioned appeals are in the regular category. Therefore, these appeals will also be placed on the regular board, along with the said appeals.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 18, 2023 / tr**

[Click here to check corrigendum, if any](#)

*ITA 287/2023 & connected appeal*

*page 3 of 3*