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

+ **ITA 300/2023**

+ **ITA 301/2023**

+ **ITA 302/2023**

PRINCIPAL COMMISSIONER OF INCOME  
TAX DELHI 4

..... Appellant

Through: Mr Abhishek Maratha, Sr Standing  
Counsel with Mr Akshat Singh,  
Standing Counsel.

versus

NESTLE INDIA LTD

..... Respondent

Through: Mr Ajay Vohra, Sr Advocate with Mr  
Neeraj Jain, Mr Aniket D. Agarwal  
and Mr Saksham Singhal, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

% **24.05.2023**

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

**CM Appl.27903/2023 in ITA 300/2023**

**CM Appl.27913/2023 in ITA 301/2023**

**CM Appl.27914/2023 in ITA 302/2023** [*Applications moved on behalf of  
the appellant revenue seeking condonation of delay of 233 days in re-  
filing the appeals*]

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

*ITA 300/2023 & connected matters*

*1/2*



2. According to Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the appellant/revenue, the period of delay involved, in each of the appeals, is 233 days.
3. Mr Ajay Vohra, learned senior counsel, who appears on behalf of the respondent/assessee, does not oppose the prayer made in the above-captioned applications.
4. Accordingly, delay in re-filing the appeals is condoned.
5. The applications are disposed of, in the aforesaid terms.

**ITA 300/2023**

**ITA 301/2023**

**ITA 302/2023**

6. Counsel for the parties inform us that the issues involved in the above-captioned matters are the same as that which obtain in ITA 303/2023, which is also listed on our board today. In the said appeal, arguments have been heard and judgement has been reserved today. Counsel for the parties state that the judgement in ITA 303/2023 will cover the above-captioned appeals as well.
7. Arguments heard.
8. Judgment reserved.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 24, 2023/pmc**

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