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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 312/2025 CM APPL. 50837/2025 CM APPL.  
50838/2025(Exemption)  
+ ITA 313/2025 CM APPL. 50839/2025 CM APPL.  
50840/2025(Exemption)  
+ ITA 314/2025 CM APPL. 50842/2025 CM APPL.  
50843/2025(Exemption)

PR COMMISSIONER OF INCOME TAX  
CENTRAL-3 NEW DELHI

.....Appellant

Through: Mr Shlok Chandra, SSC, Ms Naincy  
Jain and Ms Madhavi Shukla, JSCs  
with Mr Parikshit Singh Bhat and Mr  
Anshuman Jindal, Adv.

versus

DEEPAK AGARWAL

.....Respondent

Through: Dr. Kapil Goel, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

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**19.08.2025**

**CM APPL. 50838/2025 in ITA 312/2025, CM APPL.50840/2025 in ITA  
313/2025 & CM APPL. 50843/2025 in ITA 314/2025 (Exemption)**

1. Exemption is allowed, subject to all just exceptions.
2. The applications stand disposed of.

**CM APPL. 50837/2025 in ITA 312/2025, CM APPL. 50839/2025 in ITA  
313/2025 & CM APPL. 50842/2025 in ITA 314/2025 (Condonation of  
Delay of 473 days, 366 days and 474 days respectively in refilling the  
appeal)**



3. For the reasons stated in the applications, the delay in refiling the appeals is condoned.

4. The applications stand disposed of.

**ITA 312/2025, ITA 313/2025 & ITA 314/2025**

5. Issue notice. Mr. Kapil Goel, Advocate accepts notice.

6. Learned counsel for the parties to file their written submissions along with the judgments they intend to rely upon at least one week before the next date of hearing.

7. Renotify on 15.12.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**AUGUST 19, 2025**

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