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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 357/2025
+ ITA 358/2025

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-1, DELHI

.....Appellant

Through: Mr. Puneet Rai, Sr. Standing Counsel,
Mr. Rishabh Nangia, Mr. Gibran,
JSCs and Mr. Ashvini Kr., Adv.

versus

HARVANSH CHAWLA

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE ANISH DAYAL

ORDER

% **28.08.2025**

CM APPL. 53821/2025 in ITA 357/2025.

CM APPL. 53846/2025 in ITA 358/2025.

1. These are two applications seeking the condonation of 25 days delay in filing the appeals.
2. For the reasons stated in the applications, we condone the delay in filing the appeals.
3. Accordingly, the applications are disposed of as allowed.

CM APPL. 53820/2025 (Exem.) in ITA 357/2025.

CM APPL. 53845/2025 (Exem.) in ITA 358/2025.

4. Exemptions are allowed, subject to all just exceptions.
5. The applications stand disposed of.



ITA 357/2025

ITA 358/2025

6. Mr. Puneet Rai, Sr. Standing Counsel for the appellant states that the issue, which arises for consideration in this appeal is pending consideration in the matter of *Principal Commissioner of Income Tax Central-I, Delhi Vs. Metro Tyres Ltd.* ITA 251/2025 and also in ITA 160/2025 *Principal Commissioner of Income Tax -7, New Delhi Vs. Brij Kishore.*

7. If that be so, we deem it appropriate to issue notice through all permissible modes including dasti notice to the respondent returnable on 04.09.2025, when ITA 251/2025 is listed.

8. Additionally, liberty is granted to Mr. Puneet Rai, to serve the counsel for respondent, who appeared for the respondent before the ITAT.

V. KAMESWAR RAO, J

ANISH DAYAL, J

AUGUST 28, 2025

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