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

+ **ITA 102/2023**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Ms Easha and Ms
Hemlata Rawat, Advocates.

versus

HAVELLS INDIA LTD.

..... Respondent

Through: Mr Paritosh Jain, Mr Diyansh Jain
and Mr R. Madhav Bora, Advocates.

+ **ITA 383/2023**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Ms Easha and Ms
Hemlata Rawat, Advocates.

versus

M/S HAVELLS INDIA LTD.

..... Respondent

Through: Mr Paritosh Jain, Mr Diyansh Jain
and Mr R. Madhav Bora, Advocates.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **13.09.2023**

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

C.M. No. 7866/2023 in ITA 102/2023

C.M. No. 36164/2023 in ITA 383/2023

1. These applications have been moved on behalf of the appellant/revenue seeking condonation of delay.

2. According to the appellant/revenue, there is a delay of 180 days (in ITA 102/2023) and 210 days (in ITA 383/2023) in re-filing the appeals.

ITA 102/2023 & 383/2023

Page 1 of 2



2.1 Learned counsel, who appears on behalf of the respondent, does not oppose the prayers made in the applications.

3. Accordingly, The prayers made in the applications are allowed. The delay is condoned.

4. The applications are disposed of in the aforesaid terms.

ITA 102/2023

ITA 383/2023

5. Although the report of the Registry is that process fee was not filed, Mr Paritosh Jain, Advocate, enters appearance on behalf of the respondent/assessee.

6. Mr Jain will ensure that objections qua *vakalatnama* filed by him are removed and the same is brought on record.

7. List the matters on 08.04.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 13, 2023/ MS

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