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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 450/2025**

COMMISSIONER OF INOCME TAX
(INTERNATIONAL TAX)-1, NEW DELHIAppellant

Through: Mr. Puneet Rai, SSC.

versus

GE HYDRO FRANCERespondent

Through: Mr Aditya Vohra, Advocate.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **22.09.2025**

CM APPL. 60032/2025(condn of 367 days in re-filing);

CM APPL. 60031/2025(condn of 11 days in filing)

1. For the reasons stated in the applications, the delay of 367 days in re-filing and the delay of 11 days in filing the captioned appeal stand condoned.

2. The applications stand disposed of.

CM APPL. 60030/2025(Exemption)

3. Exemption is allowed, subject to all just exceptions.

4. The application stands disposed of.

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5. Issue notice. Mr Aditya Vohra, Advocate appears for the respondent / assessee and accepts notice.

6. The learned counsel for the parties shall file written synopsis not exceeding five pages, giving a chronological list of dates and events and relevant documents, if any, alongwith duly highlighted judgments setting out the proposition of law therein, they wish to rely upon one week before the



next date of hearing.

7. Permission is granted to Mr Puneet Rai, learned SSC for the Revenue to file the agreement entered into by THDC with Alstom Projects India Limited before the next date of hearing.

8. Liberty is also granted to respondent to file the paperbook comprising the documents which were filed before the Income Tax Appellate Tribunal, at least one week before the next date of hearing.

9. Renotify on 10.11.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 22, 2025

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