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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 479/2025**  
+ **ITA 480/2025**  
**COMMISSIONER OF INCOME TAX,**  
**INTERNATIONAL TAXATION-1, NEW DELHI**

.....Appellant  
Through: Mr. Puneet Rai, SSC, Mr. Ashvini  
Kr., Mr. Rishabh Nangia, Mr. Gibran,  
JSC.

versus

**FINASTRA INTERNATIONAL FINANCIAL  
SYSTEMS PTE LIMITED**

.....Respondent  
Through: None.

**CORAM:**  
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**  
**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**  
**24.09.2025**

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**CM APPL. 60914/2025(condn of 280 days in re-filing) in ITA 479/2025;**  
**CM APPL. 60928/2025(condn of 429 days in re-filing) in ITA 480/2025;**  
**CM APPL. 60927/2025(condn of 7 days in filing) in ITA 480/2025**

1. For the reasons stated in the applications, the delay in re-filing as also the delay in filing the captioned appeals stand condoned.

2. The applications stand disposed of.

**CM APPL. 60913/2025(Exemption) in ITA No.479/2025**  
**CM APPL. 60926/2025(Exemption) in ITA 480/2025**

3. Exemptions are allowed, subject to all just exceptions.

4. The applications stand disposed of.

**ITA 479/2025;**  
**ITA 480/2025**



5. At the request of Mr Puneet Rai, learned SSC for the appellant, renotify on 27.10.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**SEPTEMBER 24, 2025**

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