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

+ **ITA 492/2023**

**ITA 493/2023**

**ITA 494/2023**

**ITA 495/2023**

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3** ..... Appellant

Through: Ms Deeksha for Mr Ruchir Bhatia, Sr.  
Standing Counsel

versus

**SIEMENS MOBILE COMMUNICATION SPA** ..... Respondent

Through: Mr Deepak Chopra, Adv with Mr  
Anmol Anand, Ms Priya Tandon,  
Advs.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**O R D E R**

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**01.09.2023**

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

**CM No.45075/2023 in ITA 492/2023**

**CM No.45081/2023 in ITA 493/2023**

**CM No.45098/2023 in ITA 495/2023**

1. Allowed, subject to just exceptions.

**CM No.45074/2023 in ITA 492/2023**

**CM No.45080/2023 in ITA 493/2023**

**CM No.45085/2023 in ITA 494/2023**

**CM No.45097/2023 in ITA 495/2023 [Applications filed on behalf of the  
appellant seeking condonation of delay of 24 days in filing the appeals]**

**CM No.45076/2023 in ITA 492/2023**

**CM No.45082/2023 in ITA 493/2023**

**CM No.45086/2023 in ITA 494/2023**

**CM No.45099/2023 in ITA 495/2023 [Applications filed on behalf of the  
appellant seeking condonation of delay of 400 days in re-filing the  
appeals]**

*ITA 492/2023 & Connected matters*

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2. The above-captioned applications have been filed on behalf of the appellant, seeking condonation of delay 24 days in filing and 400 days in re-filing the appeals.

3. Mr Deepak Chopra, learned counsel, who appears on behalf of respondent, does not oppose the prayers made in the above-captioned applications. Accordingly, the delay is condoned.

4. The above-captioned applications are disposed of.

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5. It is pointed out by the Mr Deepak Chopra, learned counsel, who appears on behalf of respondent/assessee that the issue which arises for consideration in the above-captioned appeals, also arises in several other matters, including ITA 491/2023 concerning the same assessee.

6. We are told by Mr Chopra that ITA 491/2023 is listed on 17.11.2023.

7. Accordingly, list the above-captioned appeals on 17.11.2023.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**SEPTEMBER 1, 2023/as**

*Click here to check corrigendum, if any*