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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 496/2023**

PR. COMMISSIONER OF INCOME TAX, DELHI-7 Appellant

Through: Mr Puneet Rai, Sr Standing Counsel
with Mr Ashvini Kumar, Ms Madhavi
Shukla, Standing Counsels along with
Mr Nikhil Jain, Adv.

versus

PEPSICO INDIA HOLDING PVT LTD Respondent

Through: Mr Deepak Chopra, Adv with Mr
Anmol Anand, Ms Priya Tandon, Ms
Sheetal Kandpal

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **01.09.2023**

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

CM No. 45100/2023

1. Allowed, subject to just exceptions.

CM No.45101/2023 [*Application filed on behalf of the appellant seeking
condonation of delay of 12 days in filing the appeal*]

CM No.45102/2023 [*Application filed on behalf of the appellant seeking
condonation of delay of 56 days in re-filing the appeal*]

2. The above-captioned applications have been filed on behalf of the
appellant seeking condonation of delay 12 days in filing and 56 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.

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4. The above-captioned applications are disposed of.

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5. We are informed by counsel for parties that the issue which arises for consideration in the above-captioned appeal, also arises in certain other matters, including ITA No. 152/2023.

6. Accordingly, issue notice.

6.1 Mr Deepak Chopra, learned senior standing counsel, accepts notice on behalf of the respondent/assessee.

7. List the above-captioned appeal on 01.12.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

SEPTEMBER 1, 2023/as

Click here to check corrigendum, if any