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

+ **ITA 506/2022& CM Nos.52415-16/2022**

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Appellant

*versus*

M/S NOKIA SOLUTIONS AND NETWORKS OY.... Respondent

+ **ITA 511/2022& CM Nos.52448-49/2022**

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Appellant

*versus*

M/S NOKIA SOLUTIONS AND NETWORKS OY.... Respondent

+ **ITA 512/2022& CM Nos.52466-67/2022**

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Appellant

*versus*

M/S NOKIA SOLUTIONS AND NETWORKS OY.... Respondent

+ **ITA 513/2022& CM Nos.52468-69/2022**

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Appellant

*versus*

M/S NOKIA SOLUTIONS AND NETWORKS OY.... Respondent

**Present :** Mr Sanjay Kumar, Sr. Standing Counsel for the appellant.  
Mr Ankul Goyal, Adv. for respondent.

ITA 506/2022

page 1 of 3



**CORAM:**  
**HON'BLE MR. JUSTICE RAJIV SHAKDHER**  
**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**

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**05.12.2022**

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

**CM No.52416/2022 in ITA 506/2022**

**CM No.52449/2022 in ITA 511/2022**

**CM No.52467/2022 in ITA 512/2022**

**CM No.52469/2022 in ITA 513/2022**

1. These are the applications filed on behalf of the appellant/revenue seeking condonation of delay in re-filing the above-captioned appeals.

1.1 According to the appellant/revenue, there is a delay of 90 days.

2. Mr Ankul Goyal, who appears on behalf of the respondent/assessee, says that he does not oppose the prayer made in the applications.

3. The delay in re-filing the appeals is condoned.

4. The applications are, accordingly, disposed of.

**CM No.52415/2022 in ITA 506/2022**

**CM No.52448/2022 in ITA 511/2022**

**CM No.52466/2022 in ITA 512/2022**

**CM No.52468/2022 in ITA 513/2022**

5. Allowed, subject to just exceptions.

**ITA 506/2022**

**ITA 511/2022**

**ITA 512/2022**

**ITA 513/2022**

6. Mr Sanjay Kumar, who appears on behalf of the appellant, fairly brings to our notice the judgment dated 02.12.2022 rendered by us in ITA

ITA 506/2022

page 2 of 3



No.503/2022, titled *Commissioner of Income Tax (International Taxation)-2 v. Nokia Solutions And Networks OY*.

7. Learned counsel for the parties say, that the issue raised in the above-captioned appeals is covered by the aforementioned judgment.

8. Accordingly, the above-captioned appeals are closed.

**RAJIV SHAKDHER, J**

**TUSHAR RAO GEDELA, J**

**DECEMBER 5, 2022**

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ITA 506/2022

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

page 3 of 3