



\$~69

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

+ **ITA 521/2022**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2

.....Appellant

Through: Mr Sanjay Kumar, Sr. Standing
Counsel.

versus

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

Through: Mr Ankul Goyal with Mr Priyam
Bhatnagar, Advocates.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE MINI PUSHKARNA

ORDER

08.12.2022

%

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

CM APPL. 53115/2022

1. Allowed, subject to just exceptions.

**CM APPL. 53116/2022 [Application filed on behalf of the appellant
seeking condonation of delay in refiling the appeal]**

2. For the reasons given in the application, the delay of 90 days in
refiling the appeal is condoned.

3. The application is disposed of in the aforesaid terms.

ITA 521/2022

page 1 of 2



ITA 521/2022

4. Mr Sanjay Kumar, who appears on behalf of the appellant, has brought to our notice the judgment dated 02.12.2022 rendered by us in ITA No.503/2022, titled *Commissioner of Income Tax (International Taxation)-2 v. Nokia Solutions and Networks OY*.

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

6. Accordingly, the above-captioned appeal is closed.

RAJIV SHAKDHER, J

MINI PUSHKARNA, J

DECEMBER 8, 2022 / tr

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