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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 521/2025**
COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION-1, NEW DELHI

.....Appellant
Through: Mr. Puneet Rai, SSC, Mr. Gibran, JSC, Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran, Advs.

versus

MARGUERITE LASUSA CHAWLA

.....Respondent
Through: None

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

ORDER

% **15.10.2025**

CM APPL. 64857/2025

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

CM APPL. 64859/2025

3. For the reasons stated in the application, the delay of 10 days in filing the appeal is condoned.

4. The application is disposed of.

ITA 521/2025, CM APPL. 64858/2025

5. Issue notice through all permissible modes returnable on 28.04.2026.
6. Noting the submission made by Mr. Puneet Rai, Senior Standing Counsel by drawing our attention to page 56 of the paper-book, more



particularly paragraph 16 that the observation made by the CIT(A) depict the best way forward in the facts of this case but the ITAT despite such observation has allowed the appeal which is untenable:

“16. As the appellant believes that the income is taxable in AY 2018-19, she may consider filing return for AY 2016-17 after obtaining necessary condonation in this regard from the appropriate authority and seek refund.”

7. In view of the above, status quo as of today, shall be maintained, till the next date of hearing.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 15, 2025

ss