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

+ **ITA 60/2023**

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -2** ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel.

versus

**NOKIA CORPORATION (FORMERLY KNOWN AS NOKIA  
NETWORK OY)** ..... Respondent

Through: Mr Ankul Goyal, Adv.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MS JUSTICE TARA VITASTA GANJU**

**ORDER**

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**31.01.2023**

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

**CM Appl.4419/2023**

1. This is an application moved on behalf of the appellant/revenue seeing condonation of delay in filing the appeal.

1.1 There is a delay of one day.

2. For the reasons given in the application, the delay is condoned.

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

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4. This is an application moved on behalf of the appellant/revenue seeing condonation of delay in re-filing the appeal.

4.1 There is a delay of 285 days.

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

Accordingly, the delay is condoned.

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

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7. We are told, that in connected appeals, notices have been issued, and the matters are listed on 05.07.2023.

7.1 We are also informed, that the lead matter in the connected appeals is ITA No.785/2019, titled *The Commissioner Of Income Tax - International Taxation -2 v. Nokia Network OY*.

8. Accordingly, issue notice.

8.1 Mr Goyal accepts notice on behalf of the respondent/assessee.

9. List the above-captioned appeal on 05.07.2023.

10. In the meanwhile, counsel for the parties will file their written submissions in the above-captioned appeal, as well as in the connected matters.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**JANUARY 31, 2023/r**

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

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