



\$~52, 53, 55 to 58, 63 to 65 & 67

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

+ ITA 697/2025

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

PRADEEP WIG

.....Respondent

53

+ ITA 698/2025

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

PRADEEP WIG

.....Respondent

55

+ ITA 700/2025

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

PRADEEP WIG

.....Respondent

56

+ ITA 701/2025

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

PRADEEP WIG

.....Respondent

57

+ ITA 702/2025

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus



58
+ PRADEEP WIGRespondent
+ ITA 703/2025
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

63
+ PRADEEP WIGRespondent
+ ITA 708/2025
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

64
+ NEERA WIGRespondent
+ ITA 709/2025
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

65
+ NEERA WIGRespondent
+ ITA 710/2025
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI
.....Appellant

versus

67
+ NEERA WIGRespondent
+ ITA 712/2025
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI



.....Appellant

versus

NEERA WIG

.....Respondent

Present : Mr. Puneet Rai, SSC, Mr. Ashvini Kumar, JSC, Mr. Rishabh Nangia, JSC and Mr. Jibran NAushad & Mr. Nikhil Jain, Advs. for the appellant/Revenue.

Ms. Shreya Jain and Mr. Gaurav Tanwar, Advs. For the respondents / assessees.

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

ORDER

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02.12.2025

CM APPL. 75691/2025 in ITA 697/2025
CM APPL. 75695/2025 in ITA 698/2025
CM APPL. 75705/2025 in ITA 700/2025
CM APPL. 75709/2025 in ITA 701/2025
CM APPL. 75713/2025 in ITA 702/2025
CM APPL. 75715/2025 in ITA 703/2025
CM APPL. 75741/2025 in ITA 708/2025
CM APPL. 75749/2025 in ITA 709/2025
CM APPL. 75751/2025 in ITA 710/2025
CM APPL. 75755/2025 in ITA 712/2025

1. For the reasons stated in the applications, the delay in filing the above appeals is condoned.
2. The applications stand disposed of.



CM APPL. 75690/2025 (Exemption) in ITA 697/2025
CM APPL. 75694/2025 (Exemption) in ITA 698/2025
CM APPL. 75704/2025 (Exemption) in ITA 700/2025
CM APPL. 75708/2025 (Exemption) in ITA 701/2025
CM APPL. 75712/2025 (Exemption) in ITA 702/2025
CM APPL. 75714/2025 (Exemption) in ITA 703/2025
CM APPL. 75740/2025 (Exemption) in ITA 708/2025
CM APPL. 75748/2025 (Exemption) in ITA 709/2025
CM APPL. 75750/2025 (Exemption) in ITA 710/2025
CM APPL. 75754/2025 (Exemption) in ITA 712/2025

3. Exemption is allowed, subject to all just exceptions.
4. The applications stand disposed of.

ITA 712/2025
ITA 710/2025
ITA 709/2025
ITA 708/2025
ITA 703/2025
ITA 702/2025
ITA 701/2025
ITA 700/2025
ITA 698/2025
ITA 697/2025

5. Re-notify on 18.12.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 02, 2025/sr