



\$~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 WIG .....Respondent  
+ ITA 703/2025  
PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI  
.....Appellant

versus

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

versus

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

versus

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

versus

67  
+ NEERA WIG .....Respondent  
+ 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**