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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 725/2025**
+ **ITA 726/2025**
+ **ITA 727/2025**

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

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kr., Mr. Rishabh Nangia, JSCs and Mr Nikhil Jain, Advocate.

versus

NEERA WIG

.....Respondent

Through: Ms. Shreya Jain and Mr. Gaurav Tanwar, Advocates.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **04.12.2025**

CM APPL. 76422/2025(condn of delay in filing) in ITA 725/2025;

CM APPL. 76426/2025 (condn of delay in filing) in ITA 726/2025;

CM APPL. 76431/2025 (condn of delay in filing) in ITA 727/2025;

1. For the reasons stated in the applications, the delay of 38 days in filing these appeals stand condoned.

2. The applications stand disposed of.

CM APPL. 76421/2025(Exemption) in ITA 725/2025;

CM APPL. 76425/2025(Exemption) in ITA 726/2025;

CM APPL. 76430/2025(Exemption) in ITA 727/2025

3. Exemptions allowed, subject to all just exceptions.

4. The applications stand disposed of.

ITA 725/2025;

ITA 726/2025;

ITA 727/2025



5. We have been informed that an identical issue is pending consideration before this Court in ITA No.681/2025 and the date of hearing is 18.12.2025.

6. Accordingly, at joint request, re-notify these appeals along with ITA No.681/2025 on 18.12.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 04, 2025

M