



\$~8-11, 32-41, 113, 117 & 118

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

+ ITA 681/2025

9

+ ITA 725/2025

10

+ ITA 726/2025

11

+ ITA 727/2025

32

+ ITA 697/2025

33

+ ITA 698/2025

34

+ ITA 700/2025

35

+ ITA 701/2025

36

+ ITA 702/2025

37

+ ITA 703/2025

38

+ ITA 708/2025

39

+ ITA 709/2025

40

+ ITA 710/2025

41

+ ITA 712/2025

113

+ ITA 758/2025

117

+ ITA 762/2025

118

+ ITA 763/2025

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

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini



Kumar, Mr. Gibran, JSCs, and Mr.
Rishabh Nangia, Adv.

versus

NEERA WIG

.....Respondent

Through: Mr. Sachit Jolly, Sr. Adv. with Ms
Shreya Jain, Mr. Gaurav Tanwar, Ms
Sonu Wing Mr. Abhyudaya Shankar
Bajpai and Ms Manvi, Advs.

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

ORDER

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18.12.2025

CM APPL. 80129/2025 (Exem.) in ITA 758/2025

CM APPL. 80172/2025 (Exem.) in ITA 762/2025

CM APPL. 80226/2025 (Exem.) in ITA 763/2025

1. Exemption is allowed, subject to all just exceptions.
2. The applications are disposed of.

CM APPL. 80130/2025 (delay in filing) in ITA 758/2025

CM APPL. 80173/2025 (delay in filing) in ITA 762/2025

CM APPL. 80227/2025 (delay in filing) in ITA 763/2025

3. For the reasons stated in the applications, the delay of 41 days in these appeals in filing the appeals is condoned.
4. The applications are disposed of.

ITA 681/2025

ITA 725/2025

ITA 726/2025

ITA 727/2025

ITA 697/2025

ITA 698/2025



ITA 700/2025

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ITA 703/2025

ITA 708/2025

ITA 709/2025

ITA 710/2025

ITA 712/2025

ITA 758/2025

ITA 762/2025

ITA 763/2025

5. Mr. Puneet Rai, SSC states that the appeals being ITA 758/2025 and ITA 762/2025 lays a challenge to the common order passed by Income Tax Appellate Tribunal (ITAT) dated 29.04.2025 in a batch of appeals, relating to the provisions of Black Money Act and the Income Tax Act, 1961 (Act), whereby the Tribunal has allowed the appeals of the assessee and consequently dismissed the appeals filed by the Revenue. Noting the said submission, renotify on 11.03.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 18, 2025

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