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

+ ITA 769/2025

COMMISSIONER OF INCOME TAX, INTERNATIONAL
TAXATION-1, NEW DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Rishabh
Nangia, JSC, Mr. Ashvini Kumar,
JSC, Mr. Gibran Naushad, JSC and
Mr. Nikhil Jain, Adv.

versus

ESSAR COM LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **22.12.2025**

CM APPL. 80951/2025 (Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

CM APPL. 80952/2025 (Condonation of delay in re-filing)

1. For the reasons stated in the instant application, the delay of 36 days in re-filing the above captioned appeal is condoned.
2. The application is disposed of as allowed.

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3. Issue notice to the respondent through all permissible modes, returnable on 20.07.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 22, 2025/rk