



2025:DHC:8925-DB



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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**% *Date of Decision : 08.10.2025*+ **ITA 494/2025 CM APPL. 62806/2025 CM APPL. 62809/2025****PUSHPA RANI**

.....Appellant

Through: Mr. Manoj Sharma and Mr. Saurabh  
Pandey, Advs.

versus

**ACIT**

.....Respondent

Through: Ms. Zehra Khan, JSC

**CORAM:****HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO , J. (ORAL)****CM APPL. 62807/2025 and CM APPL. 62808/2025**

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

**ITA 494/2025, CM APPL. 62806/2025 & CM APPL. 62809/2025**

3. This appeal has been filed with the following prayers:

*"a. Set-aside the impugned Order dated 23.1.2022 passed by the Ld. ITAT New Delhi in ITA No. 360/Del/2022 titled as,,Pushpa Rani vs. ACIT Central, Circle-09", in the in the interest of justice; and/or*

*b. Call the records of the Ld. Trial Court of the above noted case to examine the legality of the impugned order dated 23.12.2022.*

*c. Set aside the orders dated 29.07.2021 passed by CIT (A)-31 (annexure -2) & order dated 27.03.2014 passed by Asstt. Commissioner of Income Tax (annexure-3), impugned herein in the interest of justice."*

4. In effect, the challenge has been made to an order which was passed by the ITAT on 23.12.2022. We have been informed by the learned counsel



for the respondent that the impugned order decided three sets of appeals filed by the respondent/assessee by a common order passed on 23.12.2022. We have been informed that the ITA no. 235/2025, filed by the appellant challenging the same order passed by the ITAT for the Assessment Year (AY) 2007-2008 in ITA no. 359/Del/2022 has been withdrawn by the appellant on 05.08.2025.

5. Similarly, the ITA no. 237/2025 filed by the petitioner, challenging the same impugned order, but in ITA 358/Del/2022 and also certain other orders have been dismissed by this Court on the ground of delay of 766 days.

6. We find the application seeking condonation of delay filed by the appellant primarily seeks condonation of 881 days' delay in filing the present appeal. The reasons given by the appellant in the application does not really depict sufficient cause in filing the appeal beyond limitation period.

7. In view of the fact that ITA no. 235/2025 was withdrawn by the appellant and similarly the ITA no. 237/2025 concerning AY 2008-09 in ITA no. 358/Del/2022 has been dismissed on the ground of delay for parity of reasons, we dismiss the present appeal also.

8. Pending applications are also dismissed, as infructuous.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**OCTOBER 08, 2025**

ss