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

+ ITA 82/2020

PR. COMMISSIONER OF INCOME TAX- 8, DELHI.....Appellant

Through: Mr Sanjay Kumar, SSC with Ms
Monica Benjamin and Ms Easha
Kadian, Advocates.

versus

M/S SUGAM VANIYA HOLDING PVT. LTD.,Respondent

Through: Mr Harpreet Singh Ajmani with Mr
Pulkit Pandey, Advocates.

+ ITA 212/2024

PR. COMMISSIONER OF INCOME TAX -7Appellant

Through: Mr Ruchir Bhatia, SSC with Mr
Anant Mann and Mr Abhishek
Anand, Advocates.

versus

SUGAM VANIYA HOLDING PVT. LTD. (NOW KNOWN AS VR
DAKSHIN PVT. LTD.)Respondent

Through: Mr Harpreet Singh Ajmani with Mr
Pulkit Pandey, Advocates.

+ ITA 433/2024

PR. COMMISSIONER OF INCOME TAX -7Appellant

Through: Mr Ruchir Bhatia, SSC with Mr
Anant Mann and Mr Abhishek
Anand, Advocates.

versus

VR DAKSHIN PRIVATE LIMITED (FORMERLY KNOWN AS
M/S SUGAM VANIYA HOLDINGS PVT. LTD.).....Respondent

Through: Mr Harpreet Singh Ajmani with Mr



Pulkit Pandey, Advocates.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

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19.12.2024

This court has reserved orders on a similar issue involved in the present appeals. Accordingly, list on 07.01.2025.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 19, 2024/tr

Click here to check corrigendum, if any