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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, JSCs

versus

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

Through: Mr. Deepak Chopra, Mr. Harpreet Singh Ajmani and Ms. Ashmita Sharma, Advs.

+ ITA 212/2024

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. P. Gupta, JSCs

versus

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

Through: Mr. Deepak Chopra, Mr. Harpreet Singh Ajmani and Ms. Ashmita Sharma, Advs.

+ ITA 433/2024

PR. COMMISSIONER OF INCOME TAX -7 .....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran, JSCs

versus

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

.....Respondent



Through: Mr. Deepak Chopra, Mr. Harpreet Singh Ajmani and Ms. Ashmita Sharma, Advs.

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

**ORDER**

**19.08.2025**

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1. It is already 05.10 pm.
2. Renotify on 11.12.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**AUGUST 19, 2025**

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