



\$~21 to 23

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

+ ITA 82/2020

PR. COMMISSIONER OF INCOME TAX- 8, DELHI

.....Appellant

Through: Mr. Siddhartha Sinha, SSC with Ms.
Easha Gurung, JSC.

versus

M/S SUGAM VANIJYA HOLDING PVT. LTD.,

.....Respondent

Through: Mr. Deepak Chopra, Mr. Harpreet
Singh Ajmani & Ms Ashmita Sharma,
Adv.

(22)

+ ITA 212/2024

PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

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

versus

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

.....Respondent

Through: Mr. Deepak Chopra, Mr. Harpreet
Singh Ajmani & Ms Ashmita Sharma,
Adv.

(23)

+ ITA 433/2024

PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

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

versus



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

.....Respondent

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

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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27.01.2026

1. The matter could not be called out/taken for consideration till rising of the Court, and is thus adjourned.
2. List this case on 23.03.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 27, 2026/sr