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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. Siddhartha Sinha, SSC and Ms
Easha Gurung, JSC, Mr. Nring
Chamweibo Zeliang and Ms Anu
Priya Nisha Minz, Advs.

versus

M/S SUGAM VANIYA HOLDING PVT. LTD.,

.....Respondent

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

13

+ ITA 212/2024

PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

Through: Mr. Siddhartha Sinha, SSC and Ms
Easha Gurung, JSC, Mr. Nring
Chamweibo Zeliang and Ms Anu
Priya Nisha Minz, Advs.

versus

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

.....Respondent

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

14

+ ITA 433/2024

PR. COMMISSIONER OF INCOME TAX -7

.....Appellant



Through: Mr. Siddhartha Sinha, SSC and Ms Easha Gurung, JSC, Mr. Nring Chamweibo Zeliang and Ms Anu Priya Nisha Minz, Advs.
Mr. Puneet Rai, SSC, Mr. Ashvini Kumar and Mr. Rishabh Nangia, JSC.

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 DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
23.03.2026

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1. Mr. Deepak Chopra, learned counsel for the respondent submits that the issue stands covered by judgment of this Court in the case of **Principal Commissioner of Income Tax-4 v. International Coal Ventures (P) Ltd.** ITA 1174/2018 decided on 20.12.2024.
2. List these cases on 25.05.2026, as prayed by Mr. Siddhartha Sinha, learned Senior Standing Counsel for the appellant.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 23, 2026/dd