$~35 to 39

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

\+ W.P.(C) 6578/2024, CM APPL. 27370/2024, CM APPL. 27372/2024 CM APPL. 7276/2025

HYATT INTERNATIONAL SOUTHWEST ASIA LTD. .....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. U.A. Rana, Mr. Himanshu Mehta, Mr. Vibhor Jain, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX .....Respondent

Through: Appearance not given

36

\+ W.P.(C) 6579/2024, CM APPL. 27373/2024 CM APPL. 27375/2024 CM APPL. 5700/2025

HYATT INTERNATIONAL SOUTHWEST ASIA LTD. .....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. U.A. Rana, Mr. Himanshu Mehta, Mr. Vibhor Jain, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX .....Respondent

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

37

\+ W.P.(C) 6580/2024, CM APPL. 27380/2024 STAY, CM APPL. 27382/2024

HYATT INTERNATIONAL SOUTHWEST ASIA LTD. .....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr.

U.A. Rana, Mr. Himanshu Mehta, Mr. Vibhor Jain, Advs.

versus

ASSISTANT DIRECTOR OF INCOME TAX

.....Respondent

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

38

+ W.P.(C) 6586/2024, CM APPL. 27389/2024 CM APPL. 27391/2024 CM APPL. 7023/2025

HYATT INTERNATIONAL SOUTHWEST ASIA LTD.

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. U.A. Rana, Mr. Himanshu Mehta, Mr. Vibhor Jain, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

.....Respondent

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

39

+ W.P.(C) 6587/2024, CM APPL. 27392/2024 CM APPL. 27394/2024

HYATT INTERNATIONAL SOUTHWEST ASIA LTD.

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. U.A. Rana, Mr. Himanshu Mehta, Mr. Vibhor Jain, Advs.

versus

ASSISTANT DIRECTOR OF INCOME TAX

.....Respondent

Through: Mr. Siddhartha Sinha, SSC and Ms.

Easha Gurung, JSC

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **20.01.2026**

1. Learned counsel for the respondent prays for and is granted four weeks' time to respond, as to whether the issue in the present matter is covered by the judgment of this Court in **PR. Commissioner of Income Tax (Central)-2 vs. M/s Harsh International Pvt. Ltd.,** ITA 620/2019 dated 22.12.2020, NC: 2020: DHC:3696-DB (Annexure P-5).

2. List these petitions on 16.04.2026.

3. Interim orders (if any) shall continue till further orders.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 20, 2026/ss