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

+ W.P.(C) 8174/2025

SEVEN SEAS HOSPITALITY PRIVATE LIMITED.....Petitioner

Through: Ms Ananya Kapoor, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE- 30, DELHIRespondent

Through: Mr Gaurav Gupta, SSC, Mr
Shivendra Singh, Mr Yojit Pareek,
JSCs and Ms Prakriti Rastogi,
Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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30.05.2025

CM APPL. 35697/2025

1. Exemption allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 8174/2025 and CM APPL. 35696/2025

3. Issue notice. The learned counsel for the Revenue accepts notice.
4. It is stated that the issues involved in the present case is similar to the one involved in *Deeksha Holding Limited v. Assistant Commissioner of Income Tax, Central Circle 17, Delhi & Anr.: W.P.(C) No.1023/2024* which is now listed on 06.08.2025.
5. Accordingly, list on 06.08.2025 along with WP(C) 1023/2024.
6. In the meanwhile, if any adverse order is passed, the same will not be



given effect to, till the next date of hearing.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 30, 2025/tr

Click here to check corrigendum, if any