



\$~58 to 65

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

+ ITA 1275/2018  
+ ITA 179/2020  
+ ITA 1276/2018  
+ ITA 1285/2018  
+ ITA 1286/2018  
+ ITA 1287/2018  
+ ITA 180/2020  
+ ITA 181/2020

**PRO COMMISSIONER OF INCOME TAX - (CENTRAL) - 2**

.....Appellant

Through: Mr. Vipul Agrawal, SSC.  
Mr. Indruj Singh Rai, SSC with Mr.  
Sanjeev Menon & Mr. Rahul Singh,  
Adv.

versus

MIS SAAMAG CONSTRUCTION PVT. LTD.  
M/S. SAGA DEVELOPERS PVT. LTD  
M/S PYRAMID REALTORS PVT. LTD.  
M/S SAAMAG DEVELOPERS PVT. LTD.  
M/S. SAAMAG INFRASTRUCTURE LTD..

.....Respondent

Through: Mr. Saksham Singhal & Mr. Nikunj  
Maheshwari, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

%

**27.04.2026**

List this case on 17.08.2026.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**APRIL 27, 2026/nk**