



\$~23 & 24

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 205/2024
+ ITA 207/2024

PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

Through: Mr. Ruchir Bhatia, SSC and Mr.
Anant Maan, JSC

.....Appellant

versus

MODTECH INDUSTRIES

Through: Mr. Salil Aggarwal, Sr. Adv. with Mr.
Madhur Aggarwal and Mr. Uma
Shankar, Advs.

.....Respondent

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **17.12.2025**

1. It is already 4.30 pm.
2. Renotify on 26.02.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 17, 2025

cd