



\$~11, 12, 13, 15 & 16

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

+ ITA 290/2025 CM APPL. 49029/2025

COMMISSIONER OF INCOME TAX, (TDS)-1, DELHI

.....Appellant

Through: Mr. Sunil Aggarwal, Sr SC with Ms Priya Sarkar, Mr Viplav Acharya, Jr SCs, Mr. Utkarsh Tiwari and Anugrah Dwivedi, Advs.

versus

M/S IREO PRIVATE LTD

.....Respondent

Through: Mr. Ruchesh Sinha, Ms Monalisa Maity, Ms Upasna Vashishtha and Mr. Aakash Saini, Advs.

12

+ ITA 293/2025

COMMISSIONER OF INCOME TAX, (TDS), DELHI-1, NEW DELHI

.....Appellant

Through: Mr. Sunil Aggarwal, Sr SC with Ms Priya Sarkar, Mr Viplav Acharya, Jr SCs, Mr. Utkarsh Tiwari and Anugrah Dwivedi, Advs.

versus

IREO HOSPITALITY COMPANY PVT. LTD.

.....Respondent

Through: Mr. Ruchesh Sinha, Ms Monalisa Maity, Ms Upasna Vashishtha and Mr. Aakash Saini, Advs.

13

+ ITA 294/2025

COMMISSIONER OF INCOME TAX TDS 1 DELHI

.....Appellant



Through: Mr. Sunil Aggarwal, Sr SC with Ms Priya Sarkar, Mr Viplav Acharya, Jr SCs, Mr. Utkarsh Tiwari and Anugrah Dwivedi, Advs.

versus

IREO WATERFRONT PRIVATE LTD

.....Respondent

Through: Mr. Ruchesh Sinha, Ms Monalisa Maity, Ms Upasna Vashishtha and Mr. Aakash Saini, Advs.

15

+

ITA 573/2025

COMMISSIONER OF INCOME TAX TDS 1 DELHI

.....Appellant

Through: Mr. Sunil Aggarwal, Sr SC with Ms Priya Sarkar, Mr Viplav Acharya, Jr SCs, Mr. Utkarsh Tiwari and Anugrah Dwivedi, Advs.

versus

MS IREO RESIDENCES COMPANY PVT LTD

.....Respondent

Through: Mr. Ruchesh Sinha, Ms Monalisa Maity, Ms Upasna Vashishtha and Mr. Aakash Saini, Advs.

16

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ITA 590/2025

COMMISSIONER OF INCOME TAX TDS1 DELHI

.....Appellant

Through: Mr. Sunil Aggarwal, Sr SC with Ms Priya Sarkar, Mr Viplav Acharya, Jr SCs, Mr. Utkarsh Tiwari and Anugrah Dwivedi, Advs.

versus



M/S IREO GRACE REALTECH PVT LTD

.....Respondent

Through: Mr. Ruchesh Sinha, Ms Monalisa
Maity, Ms Upasna Vashishtha and
Mr. Aakash Saini, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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08.01.2026

List these cases on 23.03.2026, as prayed by learned counsel for
respondents.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 8, 2026/dd