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

+ ITA 1427/2006

C.I.T

.....Appellant

Through: Mr. Suhil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya & Ms. Priya Sarkar, JSCs., Mr. Utkarsh Tiwari, Adv.

versus

M/S ESCORTS LTD

.....Respondent

Through: Mr. Simran Mehta, Adv.

54

+ ITA 1428/2006

C.I.T

.....Appellant

Through: Mr. Suhil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya & Ms. Priya Sarkar, JSCs., Mr. Utkarsh Tiwari, Adv.

versus

M/S ESCORTS LTD

.....Respondent

Through: Mr. Simran Mehta, Adv.

55

+ ITA 644/2019

THE PR. COMMISSIONER OF INCOME TAX -3

.....Appellant

Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran Naushad, Advs.

versus

ESCRORTS LTD

.....Respondent

Through: Mr. Simran Mehta, Adv.

56

+ ITA 800/2019

THE PR. COMMISSIONER OF INCOME TAX -3

.....Appellant

Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran



Naushad, Advs.

versus

ESCORTS LTD.

.....Respondent

Through: Mr. Simran Mehta, Adv.

57

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ITA 802/2019

THE PR. COMMISSIONER OF INCOME TAX -3

.....Appellant

Through: Mr. Puneet Rai, Mr. Ashvini Kumar,
Mr. Rishabh Nangia and Mr. Gibran
Naushad, Advs.

versus

ESCORTS LTD.

.....Respondent

Through: Mr. Simran Mehta, Adv.

58

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ITA 804/2019

THE PR. COMMISSIONER OF INCOME TAX -3

.....Appellant

Through: Mr. Puneet Rai, Mr. Ashvini Kumar,
Mr. Rishabh Nangia and Mr. Gibran
Naushad, Advs.

versus

ESCORTS LTD.

.....Respondent

Through: Mr. Simran Mehta, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

04.08.2025

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Renotify on 05.08.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 04, 2025

'JK'