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

\+ ITA 384/2025

COMMISSIONER OF INCOME TAX (TDS)-2, DELHI .....Appellant

Through: Mr. Sanjay Kumar SSC with Ms. Monica Benjamin, JSC Ms. Easha, JSC.

versus

M/S SIKKA INFRASTRUCTURE PVT. LTD. .....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **08.09.2025**

1. The submission of learned counsel for the appellant is that the impugned order of the Income Tax Appellate Tribunal is on a misreading of the judgment of this Court in the case of ***Rajesh Projects (India) Pvt. Ltd. vs. Commissioner of Income-tax (TDS)-II and Ors*** (2017) 392 ITR 483.

2. In this regard, she has drawn our attention to Paragraph 20(2) to contend that the payment in the case in hand being a lease rent, it necessarily entails deduction of tax at source.

3. Issue notice to the respondent through all permissible modes including *Dasti*.

4. As we have been informed that an appeal involving identical issue is listed on 15.09.2025, list on the same date.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 8, 2025/*tg*