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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. Anurag Ojha, SSC

versus

M/S SIKKA INFRASTRUCTURE PVT. LTD.Respondent

Through: Mr. Siddharth Malhotra, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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17.03.2026

1. Mr. Siddharth Malhotra, learned counsel for the respondent/assessee submits that the issue involved in the present appeal has already been settled by this Court vide judgment dated 09.02.2026 rendered in **ITA 259/2025** titled ***Commissioner of Income Tax (TDS)-1, New Delhi v. M/s Mahagun (India) Pvt. Ltd.***
2. Mr. Anurag Ojha, learned Senior Standing Counsel for the appellant prays for and is granted a week's time to look into the aforesaid judgment.
3. List on 23.03.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026

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