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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16750/2024 CM APPL. 70913/2024 CM APPL. 22412/2025**
SMS PARYAVARAN LIMITED THROUGH ITS AUTHORIZED
REPRESENTATIVE

.....Petitioner

Through: Mr Vivek Sarin, Mr Dhruv Dev
Gupta, Ms Divyanshi Singh, Mr
Satish C. Kaushik, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 22-2 DELHI AND ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kr., Mr. Rishabh Nangia, JSCs and
Mr Nikhil Jain, Advocate.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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18.12.2025

Renotify on 17.03.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 18, 2025

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