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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 Saran, Ms. Divyanshi
Singh, Mr. Dhruv Dev Gupta and Mr.
Satish C. Kaushik, Advs.

versus

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

.....Respondents

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

**CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER
17.03.2026**

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List this case on 27.04.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026/ss