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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 46/2026 and CM APPL. 4719/2026, CM APPL. 4720/2026
PR. COMMISSIONER OF INCOME
TAX –GHAZIABAD

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC.

versus

RAMA ALLIED PRODUCTS MARKETING
PVT. LTD.

.....Respondent

Through: None.

56

+ ITA 47/2026 and CM APPL. 4743/2026, CM APPL. 4744/2026
PR. COMMISSIONER OF INCOME
TAX -GHAZIABAD

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC.

versus

RAMA ALLIED PRODUCTS MARKETING
PVT. LTD.

.....Respondent

Through: None.

57

+ ITA 48/2026 and CM APPL. 4933/2026, CM APPL. 4934/2026
PR. COMMISSIONER OF INCOME
TAX -GHAZIABAD

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC.

versus

RAMA ALLIED PRODUCTS MARKETING
PVT. LTD.

.....Respondent

Through: None.



58

+

ITA 49/2026 and CM APPL. 4935/2026, CM APPL. 4936/2026

PR. COMMISSIONER OF INCOME

TAX -GHAZIABAD

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC.

versus

RAMA ALLIED PRODUCTS MARKETING

PVT. LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

28.01.2026

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List these cases on 29.01.2026, as prayed by learned counsel for the
appellant.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 28, 2026/MR