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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 193/2026, CM APPL. 16340/2026, CM APPL. 16341/2026
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)-3,
NEW DELHIAppellant
Through: Mr. Puneet Rai, SSC with Mr. Ashvini
Kr. & Mr. Rishabh Nangia, JSCs.
versus
ZSCALER INC.Respondent
Through: Mr. Ajay Vohra, Sr. Advocate with Mr.
Kishore Kunal, Ms. Ankita Prakash &
Mr. Anuj Kumar, Advocates.

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+ ITA 201/2026, CM APPL. 16438/2026 & CM APPL. 16439/2026
COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-3, NEW DELHIAppellant
Through: Mr. Puneet Rai, SSC with Mr. Ashvini
Kr. & Mr. Rishabh Nangia, JSCs.
versus
ZSCALER INC.Respondent
Through: Mr. Ajay Vohra, Sr. Advocate with Mr.
Kishore Kunal, Ms. Ankita Prakash &
Mr. Anuj Kumar, Advocates.

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

ORDER
30.04.2026

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List these cases on 14.07.2026.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 30, 2026/KK