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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 DELHI .....Appellant  
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 DELHI .....Appellant  
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**