



\$~52 to 58

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
CNR No. DLHC010048232026
+ **ITA 114/2026 & CM APPL. 9197/2026**
PR. COMMISSIONER OF INCOME TAX -GHAZIABAD

.....Appellant
Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann and Mr. Pratyaksh
Gupta, JSCs.

versus

SANJEEV KUMARRespondent
Through: Mr. Rohit Jain, Mr. Deepesh Jain and
Mr. Ramkrishna Rao, Advocates.

53

CNR No. DLHC011101452025

+ **ITA 208/2026 & CM APPL. 17086/2026**

PR. COMMISSIONER OF INCOME TAX, DELHI -7Appellant

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

versus

RAMA HYGIENE PRODUCTS PVT. LTD.Respondent
Through: Mr. Rohit Jain, Mr. Deepesh Jain and
Mr. Ramkrishna Rao, Advocates.

54

CNR No. DLHC011101552025

+ **ITA 219/2026 & CM APPL. 17356/2026**

PR. COMMISSIONER OF INCOME TAX-7, DELHIAppellant

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kr. And Mr. Rishabh Nangia,



JSCs.

versus

RAMA PASHU AAHAR PVT. LTD.

.....Respondent

Through: Mr. Rohit Jain, Mr. Deepesh Jain and
Mr. Ramkrishna Rao, Advocates.

55

CNR No. DLHC011101782025

+ ITA 229/2026

PR. COMMISSIONER OF INCOME TAX-7, DELHIAppellant

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

versus

RAMA PASHU AAHAR PVT. LTD.

.....Respondent

Through: Mr. Rohit Jain, Mr. Deepesh Jain and
Mr. Ramkrishna Rao, Advocates.

56

CNR No. DLHC011101792025

+ ITA 230/2026

PR. COMMISSIONER OF INCOME TAX-7, DELHIAppellant

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

Mr. Vipul Agrawal, SSC with Mr.
Gaoraang Ranjan and Ms. Harshita
Kotru, Advocates.

versus

M/S RAMA HYGIENIC PRODUCTS PVT. LTD.Respondent

Through: Mr. Rohit Jain, Mr. Deepesh Jain and
Mr. Ramkrishna Rao, Advocates.

57

CNR No. DLHC010178392026



+ ITA 333/2026 & CM APPL. 27665/2026

PR. COMMISSIONER OF INCOME TAX -GHAZIABAD

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. Pratyaksh Gupta, JSCs.

versus

SANJEEV KUMAR

.....Respondent

Through: Mr. Rohit Jain, Mr. Deepesh Jain and Mr. Ramkrishna Rao, Advocates.

58

CNR No. DLHC010178372026

+ ITA 335/2026 & CM APPL. 27668/2026

PR. COMMISSIONER OF INCOME TAX -GHAZIABAD

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. Pratyaksh Gupta, JSCs.

versus

SANJEEV KUMAR

.....Respondent

Through: Mr. Rohit Jain, Mr. Deepesh Jain and Mr. Ramkrishna Rao, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

03.08.2026

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List on 26.11.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 3, 2026/nd