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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 1275/2018**
PRO COMMISSIONER OF INCOME TAX - (CENTRAL) - 2
..... Appellant
Through: Mr. Kunal Sharma, Sr. SC
alongwith Ms. Zehra Khan and
Mr. Shubhendu Bhattacharya,
Advocates

Versus
MIS SAAMAG CONSTRUCTION PVT. LTD. Respondent
Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

66
+ **ITA 179/2020**
PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2
..... Appellant
Through: Mr. Vipul Agrawal, Sr. SC
alongwith Mr. Gibran Naushad
and Ms. Sakshi Shairwal, Jr.
SCs

Versus
M/S SAAMAG CONSTRUCTION PVT. LTD Respondent
Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

67
+ **ITA 1276/2018**
PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2
..... Appellant
Through: Mr. Kunal Sharma, Sr. SC
alongwith Ms. Zehra Khan and
Mr. Shubhendu Bhattacharya,
Advocates

Versus
M/S. SAGA DEVELOPERS PVT. LTD Respondent



Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

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ITA 1285/2018

PR. COMMISSIONER OF INCOME TAX -(CENTRAL)- 2

..... Appellant

Through: Mr. Sanjay Kumar, Ms. Easha
and Ms. Hemlata Rawat,
Advocates

Versus

M/S PYRAMID REALTORS PVT. LTD. Respondent

Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

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ITA 1286/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

..... Appellant

Through: Mr. Kunal Sharma, Sr. SC
alongwith Ms. Zehra Khan and
Mr. Shubhendu Bhattacharya,
Advocates

Versus

M/S. SAAMAG DEVELOPERS PVT. LTD. Respondent

Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

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ITA 1287/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

..... Appellant

Through: Mr. Kunal Sharma, Sr. SC
alongwith Ms. Zehra Khan and
Mr. Shubhendu Bhattacharya,
Advocates

Versus

M/S. SAAMAG INFRASTRUCTURE LTD. Respondent



Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

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ITA 180/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

..... Appellant

Through: Mr. Vipul Agrawal, Sr. SC
alongwith Mr. Gibran Naushad
and Ms. Sakshi Shairwal, Jr.
SCs

Versus

M/S SAAMAG DEVELOPERS PVT. LTD. Respondent

Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

72

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ITA 181/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

..... Appellant

Through: Mr. Vipul Agrawal, Sr. SC
alongwith Mr. Gibran Naushad
and Ms. Sakshi Shairwal, Jr.
SCs

Versus

M/S SAAMAG INFRASTRUCTURE LTD. Respondent

Through: Mr. Aniket D. Agrawal and Mr.
Saksham Singhal, Advocates

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR
KAURAV**

ORDER

28.03.2024

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1. Bearing in mind the nature of the issue which stands flagged in
the order dated 17 December 2018, we accord liberty to learned



counsel representing the appellant to place the Share Purchase Transfer Agreements on record on or before the next date fixed.

2. Let these appeals be called again on 27.05.2024.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 28, 2024

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