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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. Debesh Panda, SSC with  
Ms. Zehra Khan Mr.  
Vikramaditya Singh, JSCs, Ms.  
Vineet Gupta, Mr. Ojaswa  
Pathak & Ms. Anauntta  
Shankar, Advs.

versus

MIS SAAMAG CONSTRUCTION

PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

58

+ ITA 179/2020

PR. COMMISSIONER OF INCOME TAX

(CENTRAL)- 2

..... Appellant

Through: Mr. Vipul Agrawal, SSC with  
Mr. Gibran Naushad & Ms.  
Sakashi Shairwal, JSCs.

versus

M/S SAAMAG CONSTRUCTION PVT. LTD ..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

59

+ ITA 1276/2018

PR. COMMISSIONER OF INCOME TAX

(CENTRAL) -2

..... Appellant



Through: Mr. Indruj Singh Rai, SSC with  
Mr. Sanjeev Menon, Mr. Rahul  
Singh, JSCs & Mr. Anirudh,  
Adv.

versus

M/S. SAGA DEVELOPERS PVT. LTD ..... Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

**60**

+ ITA 1285/2018

PR. COMMISSIONER OF INCOME  
TAX -(CENTRAL)- 2 ..... Appellant  
Through: Mr. Sanjay Kumar & Ms.  
Easha, St. Counsels.

versus

M/S PYRAMID REALTORS PVT. LTD. .... Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

**61**

+ ITA 1286/2018

PR. COMMISSIONER OF INCOME  
TAX (CENTRAL) -2 ..... Appellant  
Through: Mr. Debesh Panda, SSC with  
Ms. Zehra Khan Mr.  
Vikramaditya Singh, JSCs, Ms.  
Vineet Gupta, Mr. Ojaswa  
Pathak & Ms. Anauntta  
Shankar, Advs.

versus

M/S. SAAMAG DEVELOPERS PVT. LTD. .... Respondent



Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

62

+ ITA 1287/2018

PR. COMMISSIONER OF INCOME TAX  
(CENTRAL) -2

..... Appellant

Through: Mr. Debesh Panda, SSC with  
Ms. Zehra Khan Mr.  
Vikramaditya Singh, JSCs, Ms.  
Vineet Gupta, Mr. Ojaswa  
Pathak & Ms. Anauntta  
Shankar, Advs.

versus

M/S. SAAMAG INFRASTRUCTURE LTD. .... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

63

+ ITA 180/2020

PR. COMMISSIONER OF INCOME TAX  
(CENTRAL)- 2

..... Appellant

Through: Mr. Vipul Agrawal, SSC with  
Mr. Gibran Naushad & Ms.  
Sakashi Shairwal, JSCs.

versus

M/S SAAMAG DEVELOPERS PVT. LTD. .... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

64

+ ITA 181/2020

PR. COMMISSIONER OF INCOME TAX



(CENTRAL)- 2

..... Appellant

Through: Mr. Vipul Agrawal, SSC with  
Mr. Gibran Naushad & Ms.  
Sakashi Shairwal, JSCs.

versus

M/S SAAMAG INFRASTRUCTURE LTD. .... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Aniket D.  
Agrawal & Mr. Saksham  
Singhal, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

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

**KAURAV**

**ORDER**

**27.05.2024**

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Although we had directed the respondents to place a copy of the Share Purchase Transfer Agreements on record, they have failed to do so. A copy of the same, including other documents, has, however, been handed over by Mr. Vohra, learned senior counsel appearing for the respondents, which according to him would have a bearing on the question which stands raised.

Let the aforesaid compilation be duly circulated and included on our digital record.

Let the appeals be called again on 20.08.2024.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**MAY 27, 2024/kk**