



\$~39 to 46

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

CNR No. DLHC011589422018

+ ITA 1275/2018

PRO COMMISSIONER OF INCOME TAX - (CENTRAL) - 2

.....Appellant

Through: Mr. Siddharth Sinha, SSC with Ms.
Easha Gurung, JSC for Revenue.

versus

MIS SAAMAG CONSTRUCTION PVT. LTD.Respondent

Through: Mr. Saksham Singhal, Adv.

40.

CNR No. DLHC010522802019

+ ITA 179/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

.....Appellant

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

versus

M/S SAAMAG CONSTRUCTION PVT. LTD.Respondent

Through: Mr. Saksham Singhal, Adv.

41.

CNR No. DLHC011589642018

+ ITA 1276/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

.....Appellant

Through: Mr. Indruj Singh Rai, SSC along with
Mr. Sanjeev Menon, Mr. Rahul
Singh, Ms. Priya Sarkar, JSCs, Mr.
Gaurav Kumar and Mr. Prateek Bhati,
Advocates.



versus

M/S. SAGA DEVELOPERS PVT. LTD.Respondent
Through: Mr. Saksham Singhal, Adv.

42.

CNR No. DLHC011589702018

+ ITA 1285/2018

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

.....Appellant

Through:

versus

M/S PYRAMID REALTORS PVT. LTD.Respondent
Through: Mr. Saksham Singhal, Adv.

43.

CNR No. DLHC011595642018

+ ITA 1286/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2

.....Appellant

Through: Mr. Indruj Singh Rai, SSC along with
Mr. Sanjeev Menon, Mr. Rahul
Singh, Ms. Priya Sarkar, JSCs, Mr.
Gaurav Kumar and Mr. Prateek Bhati,
Advocates.

Mr. Siddharth Sinha, SSC with Ms.
Easha Gurung, JSC for Revenue.

versus

M/S. SAAMAG DEVELOPERS PVT. LTD.Respondent
Through: Mr. Saksham Singhal, Adv.

44.

CNR No. DLHC011589472018

+ ITA 1287/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -2



.....Appellant
Through: Mr. Siddharth Sinha, SSC with Ms.
Easha Gurung, JSC for Revenue.
versus

M/S. SAAMAG INFRASTRUCTURE LTD..Respondent
Through: Mr. Saksham Singhal, Adv.

45.

CNR No. DLHC010522782019

+ ITA 180/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

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

versus

M/S SAAMAG DEVELOPERS PVT. LTD.Respondent
Through: Mr. Saksham Singhal, Adv.

46.

CNR No. DLHC010522732019

+ ITA 181/2020

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 2

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

versus

M/S SAAMAG INFRASTRUCTURE LTD.Respondent
Through: Mr. Saksham Singhal, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA



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ORDER
17.08.2026

List these cases on 04.11.2026.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 17, 2026/MR