

**Principal Commissioner of Income Tax, Shimla vs. M/s Blue  
Coast Infrastructure Development Pvt. Ltd.**

**ITA No.8 of 2020**

23.03.2026 Present : Mr. Neeraj Sharma and Mr. Ishaan Kashyap,  
Advocates, for the appellant.

Mr. Vishal Mohan, Senior Advocate with Mr. Aman  
Sood, Advocate, for the respondent.

As prayed by learned counsel appearing for the  
appellant, matter is adjourned to enable him to have complete  
instructions in the matter, as according to him due to voluminous  
record, complete instructions could not be obtained.

List on **22.06.2026**.

**(Vivek Singh Thakur)**  
**Judge**

**(Ranjan Sharma)**  
**Judge**

23<sup>th</sup> March, 2026  
(Pardeep)