

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Income Tax Appeal No. 42/2024

The Principal Commissioner Of Income Tax

----Appellant

Versus

M/s Sums Exim Pvt. Ltd.

----Respondent

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For Appellant(s) : Mr. Siddharth Bapna with  
Mr. Meyhul Mittal  
Mr. Rahul Kumar  
Ms. Chinki Choudhary

For Respondent(s) :

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**HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL**  
**HON'BLE MR. JUSTICE SANJEET PUROHIT**

**Order**

**24/09/2025**

List the matter after four weeks as prayed.

(SANJEET PUROHIT),J

(MAHENDAR KUMAR GOYAL),J