

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

D.B. Income Tax Appeal No. 45/2024

The Principal Commissioner Of Income Tax

----Appellant

Versus

M/s Sm Developers

----Respondent

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For Appellant(s) : Mr. Siddharth Bapna with  
Ms. Tanushka Saxena &  
Ms. Chinki Choudhary

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**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA**  
**HON'BLE MRS. JUSTICE SANGEETA SHARMA**

**Order**

**02/02/2026**

Heard on application (No.1026/2024) for condonation of delay in filing the appeal.

For the reasons mentioned in the application, the same is allowed. Delay in filing the appeal is condoned.

List after four weeks along with D.B. Income Tax Appeal Nos.42/2024, 43/2024, 46/2024, 48/2024 and 52/2024.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

SANJAY KUMAR/RAJAT/68