

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 45/2024
CNR: RJHC020163582024 | URN: ITA / 53U / 2024

The Principal Commissioner Of Income Tax
-----Appellant

Versus

M/s Sm Developers
-----Respondent

Connected With

D.B. Income Tax Appeal No. 42/2024
CNR: RJHC020119002024 | URN: ITA / 49U / 2024

The Principal Commissioner Of Income Tax
-----Appellant

Versus

M/s Sums Exim Pvt. Ltd.
-----Respondent

D.B. Income Tax Appeal No. 43/2024
CNR: RJHC020118582024 | URN: ITA / 51U / 2024

The Principal Commissioner Of Income Tax
-----Appellant

Versus

M/s Sums Exim Pvt. Ltd.
-----Respondent

D.B. Income Tax Appeal No. 46/2024
CNR: RJHC020132212024 | URN: ITA / 54U / 2024

The Principal Commissioner Of Income Tax
-----Appellant

Versus

M/s Sm Developers
-----Respondent

D.B. Income Tax Appeal No. 48/2024
CNR: RJHC020118382024 | URN: ITA / 56U / 2024

The Principal Commissioner Of Income Tax
-----Appellant

Versus

M/s Sm Developers
-----Respondent

D.B. Income Tax Appeal No. 52/2024
CNR: RJHC020118482024 | URN: ITA / 60U / 2024

The Principal Commissioner Of Income Tax
-----Appellant



M/s Sums Exim Pvt. Ltd.

-----Respondent

For Appellant(s) : Mr. Siddharth Bapna
Ms. Tanushka Saxena
Mr. Rahul Kumar
Mr. Jai Prakash

For Respondent(s) :

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BHUWAN GOYAL

Order

30/07/2026

List along with D.B. Civil Writ Petition No.12048/2016.

(BHUWAN GOYAL),J

(SANJEEV PRAKASH SHARMA),ACTING CJ