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

+ ITA 107/2026 & CM APPL. 7922/2026, CM APPL. 7923/2026

PR. COMMISSIONER OF INCOME TAX-7, DELHIAppellant

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kr. JSC.

versus

ROUND SQUARE EXIM PVT. LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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05.02.2026

1. Issue notice in ITA 107/2026 & CM APPL. 7923/2026.
2. List this case on 30.03.2026 along with **ITA 469/2025**.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 5, 2026/MR