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

+ ITA 193/2026, CM APPL. 16340/2026 & CM APPL. 16341/2026

+ ITA 201/2026, CM APPL. 16438/2026 & CM APPL. 16439/2026

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)-3,

NEW DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini  
Kumar and Mr. Rishabh Nangia,  
Advs.

versus

ZSCALER INC.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr.  
Aniket D. Agrawal, Mr. Abhisek  
Singhvi, Dr. Prince Mohan Sinha and  
Mr. Aniket Krishnetray, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

**17.03.2026**

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1. Upon primary consideration of the issue, we deem it appropriate to direct Mr. Kishore Kunal, learned instructing counsel to Mr. Ajay Vohra, learned Senior Counsel for the respondent to file copies of the agreement between the respondent-assessee and its reseller so also agreement between end user and its Indian subsidiary, namely Zscaler Softech India Pvt. Ltd.
2. List this case on 30.04.2026.

**DINESH MEHTA, J.**

**VINOD KUMAR, J.**

**MARCH 17, 2026/cd**