



\$~76, 80 & 81

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 34/2026, CM APPL. 4177/2026 & CM APPL. 4178/2026  
+ ITA 36/2026, CM APPL. 4253/2026 & CM APPL. 4254/2026  
+ ITA 37/2026, CM APPL. 4256/2026 & CM APPL. 4257/2026  
**PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI**

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran,  
JSC, Mr. Rishabh Nangia and Mr.  
Ankit Kumar, Advs.

versus

**SANJAY JAIN**

.....Respondent

Through: None

**CORAM:**

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

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

**ORDER**

**21.01.2026**

%

List these cases on 22.01.2026.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**JANUARY 21, 2026/cd**