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

+ ITA 52/2026 CM APPL. 5301/2026-EX

PRINCIPAL COMMISSIONER OF INCOME TAX-7, DELHI

.....Appellant
Through: Mr. Puneet Rai, SSC, Mr. Ashvini
Kumar and Mr. Rishabh Nangia, JSCs
and Mr. Nikhil Jain, Adv.

versus

S.P. JEWELLERS PVT. LTD.Respondent
Through: None

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

% **ORDER**
27.01.2026

List this matter on 09.02.2026.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 27, 2026/cd