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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 532/2024**
SIPURA DEVELOPERS PVT LTD

.....Appellant

Through: Mr C S Aggarwal, Sr Advocate with
Mr Ravi Pratap Mall, Mr Pushpa
Sharma and Mr Uma Shankar,
Advocates.

versus

PR. COMMISSIONER OF INCOME TAX 7

.....Respondent

Through: Mr Sunil Agarwal, Sr Advocate with
Mr Shivansh B Pandya, Mr Viplav
Acharya, JSCs and Mr Utkarsh
Tiwari, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **18.10.2024**

CM APPL. 61049/2024(Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

ITA 532/2024 & CM APPL. 61048/2024

3. Issue notice.
4. The learned counsel for the respondent accepts notice.
5. *Prima facie*, the issue involved in this petition is covered by the decision of this Court in *Commissioner of Income-Tax v. Software Consultants: [2012] 341 ITR 240 (Delhi)*.
6. The learned counsel for the respondent seeks time to examine the



same.

7. At his request, list on 21.10.2024.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 18, 2024

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Click here to check corrigendum, if any