



\$~24 & 25

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 744/2025 CM APPL. 78548/2025 CM APPL. 78549/2025  
+ ITA 745/2025 CM APPL. 78554/2025 CM APPL. 78555/2025  
PR. COMMISSIONER OF INCOME TAX, (CENTRAL),  
GURUGRAM

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

versus

M/S VATIKA LIMITED

.....Respondent  
Through: Appearance not given.

**CORAM:**  
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**  
**HON'BLE MR. JUSTICE VINOD KUMAR**

% **ORDER**  
**12.12.2025**

Renotify on 17.12.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**DECEMBER 12, 2025**

*dd*