



\$~1,2,10,83,85, & 98 (six cases of Vatika Limited)

5 to 9 (five cases of UK Paints)

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

+ ITA 744/2025

+ ITA 745/2025

+ ITA 735/2025

+ ITA 747/2025

+ ITA 754/2025

+ ITA 756/2025

PR. COMMISSIONER OF INCOME TAX,  
(CENTRAL), GURUGRAM

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran  
Naushad, JSC, Mr. Ashvini Kumar,  
Mr. Rishabh Nangia, Advocates.

versus

M/S VATIKA LIMITED

.....Respondent

Through: Mr C S Aggarwal, Senior Advocate  
with Mr Madhur Aggarwal,  
Advocate.

**WITH**

+ ITA 576/2025

+ ITA 577/2025

+ ITA 579/2025

+ ITA 716/2025

+ ITA 718/2025

PR. COMMISSIONER OF INCOME TAX-7, DELHI .....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini  
Kr., Mr. Rishabh Nangia, JSCs and  
Mr Nikhil Jain, Advocate.

versus

UK PAINTS INDIA PVT. LTD.

.....Respondent

Through: Mr Ajay Vohra, Sr Advocate with Mr  
Vaibhav Kulkarni and Mr Akash  
Shukla, Advocates.



**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

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

**ORDER**

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**17.12.2025**

**CM APPL. 79551/2025(Exemption) in ITA 754/2025**

**CM APPL. 79778/2025(Exemption) in ITA 756/2025**

1. Exemptions are allowed, subject to all just exceptions.
2. The application stand disposed of.

**ITA 744/2025 CM APPL. 78549/2025**

**ITA 745/2025 CM APPL. 78555/2025**

**ITA 735/2025 CM APPL. 77201/2025**

**ITA 747/2025 CM APPL. 78866/2025**

**ITA 754/2025 CM APPL. 79552/2025**

**ITA 756/2025 CM APPL. 79779/2025**

**ITA 576/2025 CM APPL. 68944-45/2025**

**ITA 577/2025 CM APPL. 68948-49/2025**

**ITA 579/2025 CM APPL. 68983-84/2025**

**ITA 716/2025 CM APPL. 76055-56/2025**

**ITA 718/2025 CM APPL. 76085-86/2025**

3. We have heard Mr Puneet Rai, learned counsel for the Appellant/ Revenue, Mr C S Aggarwal, learned Senior Counsel appearing for Vatika Limited, and Mr Ajay Vohra, learned Senior Counsel appearing for UK Paints in these appeals.
4. Appropriate shall be that complete copy of the paper book as filed before the Income Tax Appellate Tribunal (ITAT) in respect of all the appeals are filed.
5. It is agreed by the learned Senior Counsel appearing for the Assessee that they shall file on record complete paperbooks including the written submissions filed by them before the ITAT. Let the same be filed within a period of three weeks from today.
6. Mr Aggarwal, learned Senior Counsel has raised the issue of delay in



filing the appeals in the case of Vatika Limited.

7. Renotify these appeals on 27.01.2026.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**DECEMBER 17, 2025**

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