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

+ ITA 408/2016

PR. COMMISSIONER OF INCOME TAX CENTRAL-3

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng Ranjan, Adv.

versus

OMAXE LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkami, Adv.

51

+ ITA 766/2016

PR.COMMISSIONER OF INCOME TAX-20

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng Ranjan, Adv.

versus

SHIPRA ESTATE LTD. & JAI KISHAN ESTATE DEVELOPERS
PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkami, Adv.

52

+ ITA 178/2017

PR,COMMISSIONER OF INCOME TAX-20

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng Ranjan, Adv.

versus

SHIPRA ESTATE LTD. & JAI KISHAN ESTATE DEVELOPERS
PVT.LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkami, Adv.



53

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ITA 707/2017

PR. COMMISSIONER INCOME TAX-9

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng Ranjan, Adv.

versus

M/S. TULIP INFRATECH PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkami, Adv.

54

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ITA 787/2017

PR.COMMISSIONER OF INCOME TAX-9

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng Ranjan, Adv.

versus

M/S. TULIP INFRATECH PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkami, Adv.

55

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ITA 788/2017

PR. COMMISSIONER OF INCOME TAX-9

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng Ranjan, Adv.

versus

M/S. TULIP INFRATECH PVT. LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkami, Adv.

56

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ITA 1412/2018

PR. COMMISSIONER OF INCOME TAX-20

.....Appellant

Through: Mr. Vipul Agarwal, SSC with Ms. Harshita Kotru & Ms. Gaoraeng



Ranjan, Advs.

versus

SHIPRA ESTATE LTD. & JAI KRISHAN ESTATE DEVELOPERS
P. LTD.Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr.
Vaibhav Kulkami, Advs.

57

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ITA 623/2018

PR. COMMISSIONER OF INCOME TAX-9,Appellant

Through: Mr. Vipul Agarwal, SSC with Ms.
Harshita Kotru & Ms. Gaoraeng
Ranjan, Advs.

versus

TULIP INFRA TECH PRIVATE LIMITEDRespondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr.
Vaibhav Kulkami, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

13.01.2026

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List these cases on 04.05.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 13, 2026/sr