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

+ ITA 1220/2018

PR. COMMISSIONER OF INCOME

TAX DELHI – 5

..... Appellant

Through: Mr. Abhishek Maratha, SSC  
with Ms. Nupur Sharma & Mr.  
Parth Semwal, Advs.

versus

MRS. ROWENA SHARMA

..... Respondent

Through: Ms. Taiba Khan, Mr.  
Gopeshwar Singh Chandel &  
Mr. Abdul Bari Khan, Advs.

**46**

+ ITA 1222/2018

PR. COMMISSIONER OF INCOME

TAX DELHI ? 5

..... Appellant

Through: Mr. Abhishek Maratha, SSC  
with Ms. Nupur Sharma & Mr.  
Parth Semwal, Advs.

versus

SHRI P K SHARMA

..... Respondent

Through: Ms. Taiba Khan, Mr.  
Gopeshwar Singh Chandel &  
Mr. Abdul Bari Khan, Advs.

**47**

+ ITA 1224/2018

PR. COMMISSIONER OF INCOME

TAX DELHI -5

..... Appellant

Through: Mr. Abhishek Maratha, SSC  
with Ms. Nupur Sharma & Mr.  
Parth Semwal, Advs.

versus



M/S. KUBER PLANTERS LTD. .... Respondent  
Through: Ms. Taiba Khan, Mr.  
Gopeshwar Singh Chandel &  
Mr. Abdul Bari Khan, Advs.

48

+ ITA 1226/2018

PR. COMMISSIONER OF INCOME  
TAX DELHI -5 ..... Appellant  
Through: Mr. Abhishek Maratha, SSC  
with Ms. Nupur Sharma & Mr.  
Parth Semwal, Advs.

versus

M/S. KUBER FLORITECH LTD. .... Respondent  
Through: Ms. Taiba Khan, Mr.  
Gopeshwar Singh Chandel &  
Mr. Abdul Bari Khan, Advs.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR**  
**KAURAV**

% **ORDER**  
**28.02.2024**

A request for accommodation is made on behalf of learned  
counsel for the respondents.

Acceding to the same, let these appeals be re-notified for  
19.03.2024.

**YASHWANT VARMA, J**

**PURUSHAINDRA KUMAR KAURAV, J**  
**FEBRUARY 28, 2024/kk**