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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 13513/2024 and CM APPLs. 56505-06/2024**  
**M/S. ARHAM IRON LIMITED.** .....Petitioner

Through: Mr Krishnan S., Advocate.

versus

**INCOME TAX OFFICER & ORS.** .....Respondents  
Through: Ms Anauntta Shankar, Advocate for  
Mr Devesh Panda, Advocate.

**CORAM:**  
**HON'BLE THE ACTING CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**  
**16.12.2024**

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1. The issue involved in the present case is covered in favour of the Revenue by the decision of a Co-ordinate Bench of this Court in *T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25 (3) New Delhi*, 2024:DHC:8330-DB.
2. The present petition is accordingly dismissed. Pending applications also stand disposed of.

**VIBHU BAKHRU, ACJ**

**TUSHAR RAO GEDELA, J**

**DECEMBER 16, 2024/tr**

[Click here to check corrigendum, if any](#)