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

+ ITA 1396/2018

PR. COMMISSIONER OF INCOME TAX

(CENTRAL) -2_

..... Appellant

Through: Mr. Sanjeev Menon, JSC for
Mr. Zoheb Hossain, SSC.

versus

M/S ACB INDIA LTD. PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth
Chaudhari, Adv.

50

+ ITA 1397/2018

PR. COMMISSIONER OF INCOME TAX

(CENTRAL) -2_

..... Appellant

Through: Mr. Sanjeev Menon, JSC for
Mr. Zoheb Hossain, SSC.

versus

M/S. ACB INDIA PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth
Chaudhari, Adv.

51

+ ITA 1398/2018

PR. COMMISSIONER OF INCOME

TAX (CENTRAL) -2

..... Appellant

Through: Mr. Sanjeev Menon, JSC for
Mr. Zoheb Hossain, SSC.

versus

M/S SHYAM INDUS POWER SOLUTIONS



PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth Chaudhari,
Advs.

52

+ ITA 1399/2018

PR. COMMISSIONER OF INCOME TAX
(CENTRAL) -2

..... Appellant

Through: Mr. Sanjeev Menon, JSC for
Mr. Zoheb Hossain, SSC.

versus

M/S. SHYAM INDUS POWER SOLUTIONS
PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth
Chaudhari, Advs.

53

+ ITA 1400/2018

PR. COMMISSIONER OF INCOME TAX
(CENTRAL) -2

..... Appellant

Through: Mr. Kunal Sharma, SSC with
Ms. Zehra Khan, JSC, Mr.
Shubhendu Bhattacharya, Mr.
Adhirath Chaudhary & Mr.
Ankit Chaudhary, Advs.

versus

M/S. GLOBAL COAL & MINING PVT. LTD. Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth
Chaudhari, Advs.

54

+ ITA 1473/2018

PR. COMMISSIONER OF INCOME TAX



(CENTRAL) -2

..... Appellant

Through: Mr. Sanjeev Menon, JSC for
Mr. Zoheb Hossain, SSC.

versus

ACB INDIA LTD.[AS SUCCESSOR-IN-INTEREST OF
SPECTRUM COAL & POWER LTD]

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth
Chaudhari, Adv.

55

+ ITA 1474/2018

PR. COMMISSIONER OF INCOME TAX

(CENTRAL) -2

..... Appellant

Through: Mr. Sanjeev Menon, JSC for
Mr. Zoheb Hossain, SSC.

versus

M/S. SPECTRUM COAL & POWER
PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal & Mr. Samarth
Chaudhari, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

28.02.2024

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ITA 1396/2018, 1397/2018, 1400/2018, 1473/2018 & 1474/2018

1. Learned counsels for the appellants in these appeals fairly concede that these matters would stand covered by the judgment rendered by the Supreme Court in **PCIT, Central-3 vs Abhisar**



Buildwell Pvt. Ltd. [2023 SCC OnLine SC 481].

2. Consequently, and in light of the above, we dismiss these appeals.

ITA 1398/2018 & 1399/2018

3. On the request of Mr. Menon, learned counsel for the appellant, let these appeals be re-notified on 20.03.2024.

YASHWANT VARMA, J

PURUSHAINdra KUMAR KAURAV, J
FEBRUARY 28, 2024/kk