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

+ ITA 163/2021

PRINCIPAL COMMISSIONER OF INCOME TAX,
(CENTRAL)-3Appellant

Through: Mr. Abhishek Maratha, SSC
along with Mr. Apoorv
Agarwal, Mr. Parth Samwal,
JSCs, Ms. Nupur Sharma, Mr.
Gaurav Singh, Mr. Bhanukaran
Singh Jodha and Ms. Muskaan
Goel, Advs.

versus

M/S ORCHID INFRASTRUCTURE DEVELOPERS PVT.
LTD.Respondent

Through: Mr. Sameer Rohatgi and Mr.
Kartikey Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER
17.02.2025

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Mr. Rohatgi, learned counsel appearing for the respondent-
assessee, draws our attention to the order of 16 September 2016
passed by the Income Tax Settlement Commission and which was
subsequently affirmed by this Court in **Principal Commissioner of
Income Tax (Central)-3 vs. Orchid Infrastructure Developers Pvt.
Ltd. & Anr.** [W.P.(C) 7836/2017]. The Special Leave Petition taken
against the judgment rendered by our Court came to be dismissed by
the Supreme Court on 24 August 2018.



In view of the aforesaid, since nothing would survive, the appeal shall stand dismissed.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
FEBRUARY 17, 2025/RW