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

+ ITA 512/2025 CM APPL. 63989/2025 CM APPL. 63990/2025 CM APPL. 63991/2025 CM APPL. 63992/2025 CM APPL. 63993/2025

PRINCIPAL COMMISSIONER OF INCOME TAX 7

Through: Mr. Siddhartha Sinha, SSC.Appellant

versus

TATA TELESERVICES LTD.

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor and Ms. Shivam Yadav, Advs.Respondent

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **13.10.2025**

1. According to Mr. Salil Kapoor, the issue is covered against the appellant/Revenue in terms of the judgment in the case of ***PCIT v. Sahara India Life Insurance Company Ltd.***, reported in 432/ITR/84/Delhi.
2. We have been informed that this Court in the case of ***Pr. Commissioner of Income Tax v. Corteva Agriscience Pvt. Ltd***, ITA 344/2025. ITA 345/2025, ITA 349/2025 and ITA 350/2025 has also dismissed the appeals filed by the Revenue on an identical issue.
3. We note the Tribunal has also relied upon ***Sahara India Life Insurance Company Ltd. (supra)***. Mr. Sinha has not drawn our attention to



anything contrary to the submission made by Mr. Kapoor. As no substantial question of law arises for consideration in this appeal, the present appeal along with pending applications is, accordingly, dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 13, 2025/sr