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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 3176/2026, CM APPL. 15286/2026& CM APPL.**
15287/2026
PREMIUM PAYMENTS SOLUTIONS PRIVATE LIMITED

.....Petitioner

Through: Mr. Nitin Gulati, Advocate.

versus

INCOME TAX OFFICER, WARD 20(1), DELHI, & ORS.

.....Respondents

Through: Mr Ruchir bhatia, SSC & Mr. Anant Mann, JSC.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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12.03.2026

1. Mr. Anant Mann, learned Junior Standing Counsel, at the outset, submitted that the issue involved in the present writ petition is squarely covered against the petitioner vide judgment dated 28.10.2024 passed by this Court in the case of ***T.K.S. Builders Pvt. Ltd. v. Income Tax Officer Ward 25(3) New Delhi***, W.P.(C) 1968/2023.
2. Learned counsel for the petitioner is not in a position to dispute such position of law.
3. The writ petition is, therefore, dismissed in light of the judgment rendered in ***T.K.S. Builders Pvt. Ltd. (supra)***.
4. The petition stands disposed of along with pending applications.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 12, 2026/nk