$~53 to 54 & 56 to 61

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

\# **CNR No. DLHC010511252026**

(53)+ ITA 844/2026
\# CNR No. DLHC010511262026
(54)+ ITA 845/2026
\# CNR No. DLHC010511272026
(56)+ ITA 847/2026
\# CNR No. DLHC010511292026
(57)+ ITA 848/2026
\# CNR No. DLHC010511312026
(58)+ ITA 849/2026
\# CNR No. DLHC010512472026
(59)+ ITA 850/2026
\# CNR No. DLHC010512482026
(60)+ ITA 851/2026
\# CNR No. DLHC010512492026
(61)+ ITA 852/2026

PR. COMMISSIONER OF INCOME TAX, CENTRAL -1, NEW DELHI .....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar, Mr. Surya Jindal, JSC with Ms. Nancy Jain, Mr. Nikhil Jain, Mr. Aryan, Advs.

versus

KANWAR BIR SINGH
GAUTAM BALI
DEEPAK SOOD .....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Vandana Kothari, Advocate(s)

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CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% 29.10.2026

CM APPL. 73513/2026- (*Exemption)* in ITA 844/2026
CM APPL. 73514/2026- (*Exemption*) in ITA 845/2026
CM APPL. 73516/2026- (*Exemption*) in ITA 847/2026
CM APPL. 73517/2026- (*Exemption*) in ITA 848/2026
CM APPL. 73519/2026- (*Exemption*) in ITA 849/2026
CM APPL. 73635/2026- (*Exemption*) in ITA 850/2026
CM APPL. 73636/2026- (*Exemption*) in ITA 851/2026
CM APPL. 73637/2026- (*Exemption*) in ITA 852/2026

1. Allowed subject to all just exceptions.

2. Accordingly, the applications stand disposed of.

ITA 844/2026
ITA 845/2026
ITA 847/2026
ITA 848/2026
ITA 849/2026
ITA 850/2026
ITA 851/2026
ITA 852/2026

3. The learned ITAT in the present appeals has placed reliance on the decision of the learned ITAT made in ITA Nos. 5862/Del/2025 and 7896/Del/2025.

4. The appeal against the aforesaid order being ITA No. 846/2026 has been dismissed by the Order dated 29.10.2026.

5. The learned ITAT has observed that there is no difference in the facts of the present case as the assessee herein is also a director in the said company.

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6. Since this Court has already rejected the case of the revenue in case of the other directors, there is no reason as to why a different view should be taken.

7. The appeals are accordingly disposed of.

8. Needless to state that the observations made above are only limited to the findings in the present appeals and all contentions of revenue are left open to be pleaded when the appeal of M/s Vestige Marketing Private Limited, being ITA 859/2026 is taken up for hearing.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

OCTOBER 29, 2026*/bs/sm*

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