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

\# **CNR No. DLHC010470792026**

\+ ITA 785/2026 & CM APPL. 67800/2026

PR. COMMISSIONER OF INCOME TAX, FARIDABAD

.....Appellant

Through: Mr. Siddhartha Sinha, SSC

versus

AAPC INDIA HOTEL MANAGEMENT PRIVATE LTD.

.....Respondent

Through: Mr. Manuj Sabharwal, Mr. Drona Negi, Mr. Manish Kumar, Mr. Raghav Arora, Advs.

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

O R D E R

% 07.10.2026

CAV 474/2026

1. Since learned counsel for the caveator/respondent has entered appearance, the caveat stands discharged.

CM APPLs. 67801-02/2026- *Exemption*

2. Allowed subject to all just exceptions.

3. Accordingly, the applications stand disposed of.

ITA 785/2026

4. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 for the Assessment Year 2021-22 against the

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Order dated 28.01.2026 in ITA NO. 5820/Del/2024.

5. Since the tax effect involved in the present case is less than Rs. 2 crores, learned counsel appearing for the appellant seeks permission to withdraw the present appeal, with liberty as granted in Paragraph No. 8 of the impugned order, which is reproduced hereinbelow:

> *" 8. Before parting with this issue, it deserved to be observed that the assesses and Revenue, are at liberty to revive the aforesaid appeals in case the Hon'ble Apex Court reverses the law expounded by the Hon'ble Madras High Court in the case of Roca Bathroom Products (supra)"*

6. According, the present appeal along with any pending application(s), if any, also stands disposed of.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

OCTOBER 7, 2026*/pr/MY*

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