

23.04.2025

**PRONOUNCEMENT OF JUDGMENT**

COURT NO. 37  
DIVISION BENCH - II  
HON'BLE MR. JUSTICE VIBHU BAKHRU  
HON'BLE MR. JUSTICE TEJAS KARIA

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**AT 10:30 AM**

**ITA 260/2024**

**THE PR COMMISSIONER OF INCOME  
TAX -4, NEW DELH**

**I .....Appellant**

**Versus**

**NTPC VIDYUT VYAPAR NIGAM LTD**

**.....Respondent**

**Advocates who appeared in this cases**

For the Appellant : Mr. Shlok Chandra, senior standing counsel with Ms. Naincy Jain and Ms Madhavi Shukla, Advocate.

For the Respondent : Mr Ved Jain and Mr Nischay Kantoor , Advocates.