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

7.

+ **ITA 446/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3

..... Appellant

Through: Mr Pratyaksh Gupta, Advocate for Mr  
Ruchir Bhatia, Sr. Standing Counsel

versus

SOJITZ CORPORATION

..... Respondent

Through: Mr Ved Jain, Mr Nischay Knatoor  
and Ms Soniya Dodeja, Advocates

8.

+ **ITA 449/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3

..... Appellant

Through: Mr Pratyaksh Gupta, Advocate for Mr  
Ruchir Bhatia, Sr. Standing Counsel

versus

SOJITZ CORPORATION

..... Respondent

Through Mr Ved Jain, Mr Nischay Knatoor  
and Ms Soniya Dodeja, Advocates

9.

+ **ITA 542/2023**

COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3

..... Appellant

Through: Mr Pratyaksh Gupta, Advocate for Mr  
Ruchir Bhatia, Sr. Standing Counsel

*ITA 446/2023 & connected matters*

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versus

SOJITZ CORPORATION

..... Respondent

Through: Mr Ved Jain, Mr Nischay Knatoor  
and Ms Soniya Dodeja, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

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**13.12.2023**

**[Physical Hearing/Hybrid Hearing (as per request)]**

1. A request for accommodation is made on behalf of Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue.
- 1.1 The request is not opposed by the counsel for the respondent/assessee.
2. List the above-captioned appeals on 10.04.2024.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 13, 2023/rk**

*Click here to check corrigendum, if any*