

Income Tax Appellate Tribunal: Delhi Benches, New Delhi

F.No.70/AT/Jud.Am/Judicial/Del/2025-26

Dated 21st April, 2026

Notice

It is hereby notified for the information of all concerned that, all the mentioned cases in the Annexure-'A' & 'B' of Bench- 'D' & 'H' respectively of the month of May, 2026, are **hereby adjourned sine-die** to await the verdicts of Hon'ble Supreme Court in the case of Brandix Mauritius Holding Ltd. 456 ITR 34 & Roca Bathroom Products Ltd 445 ITR 537.

2. This is issued with the approval of Hon'ble Vice-President (DZ).


Assistant Registrar

INCOME TAX APPELLATE TRIBUNAL, DELHI BENCHES, NEW DELHI**ROCA & DIN matter for D-Bench in the month of May-2026****D-Bench for 11.05.2026**

1	ITA 15/Del/2018	2013-14	A- Systra SA Projects	Roca
2	ITA 16/Del/2018	2014-15	A- Systra SA Projects	Roca
3	ITA 5766/Del/2010	2004-05	A- Comverse Kenan UK	Roca
4	ITA 5767/Del/2010	2007-08	A- Comverse Kenan UK	Roca
5	ITA 4948/Del/2011	2008-09	A- Comverse Kenan UK	Roca
6	ITA 898/Del/2015	2011-12	A- Ceva Logistics Headoffice	Roca
7	ITA 1261/Del/2016	2012-13	A- Ceva Logistics Headoffice	Roca
8	ITA 5128/Del/2016	2013-14	A- Ceva Logistics Headoffice	Roca
9	ITA 4880/Del/2018	2014-15	D- Ceva Logistics Headoffice	Roca
10	ITA 4846/Del/2018	2014-15	A- Ceva Logistics Headoffice	Roca
11	ITA 639/Del/2023	2016-17	A- Tractebel Engineering	Roca
12	ITA 640/Del/2023	2015-16	A- Tractebel Engineering	Roca
13	ITA 6112/Del/2017	2014-15	A- Sojitz Corporation	Roca
14	ITA 4840/Del/2019	2015-16	A- Sojitz Corporation	Roca
15	ITA 1006/Del/2022	2016-17	A- Benteler Automotive	Roca
16	ITA 1007/Del/2022	2017-18	A- Benteler Automotive	Roca
17	ITA 7767/Del/2019	2015-16	A- Benteler Automotive	DIN
18	ITA 2892/Del/2022	2013-14	A- Jaguar Land Rover	Roca
19	CO 71/Del/2023	2012-13	A- Reed Elsevier	Roca
20	ITA 2124/Del/2017	2012-13	A- Reed Elsevier	Roca

D-Bench for 13.05.2026

1	ITA 1992/Del/2023	2020-21	A- Intecsea INC	Roca
2	ITA 2031/Del/2025	2022-23	A- Intecsea INC	Roca
3	ITA 2340/Del/2023	2020-21	A- Outsystems Singapore	DIN
4	ITA 3522/Del/2023	2021-22	A- Outsystems Singapore	DIN
5	ITA 1130/Del/2025	2022-23	A- Angelica Investments	Roca
6	ITA 3561/Del/2023	2021-22	A- AVL List GMBH	Roca
7	ITA 1897/Del/2023	2020-21	A- Whessoe Engineering	Roca
8	ITA 153/Del/2023	2016-17	A- SKW Stahl- Metallurgie	Roca
9	ITA 3828/Del/2023	2021-22	A- Trend Micro	Roca
10	ITA 2719/Del/2023	2010-11	A- PGS Geophysical AS	Roca
11	ITA 3351/Del/2023	2021-22	A- Zebra Technologies	DIN
12	ITA 2024/Del/2023	2020-21	A- Zebra Technologies	DIN
13	ITA 1408/Del/2024	2018-19	A- Mace Macro Technical	Roca
14	ITA 2398/Del/2023	2020-21	A- Technip Energies	Roca
15	ITA 1816/Del/2023	2020-21	A- ZTE Corporation	Roca
16	ITA 3434/Del/2023	2021-22	A- ZTE Corporation	DIN

Gi
SAR

D-Bench for 14.05.2026

1	ITA 1895/Del/2025	2022-23	A- Checkmarx Ltd.	Roca
---	-------------------	---------	-------------------	------

D-Bench for 18.05.2026

1	IT(IT)A 4561/Del/2025	2019-20	A- Petrofac International	Roca&DIN
2	ITA 1184/Del/2025	2022-23	A- Korn Ferry	Roca&DIN
3	ITA 1896/Del/2025	2018-19	A- Amazon Web Services	Roca
4	ITA 3562/Del/2023	2021-22	A- Codagenix INCs	Roca

~~GM~~
A.R
B

H-Bench**Cause List of ROCA/DIN cases fixed on 29.04.2026**

S. No.	Appeal No.	Assessee Name	Remarks
1	ITA 2385/22	Hitachi Astemo Gurugram Powertrain System	ROCA
2	ITA 1175/2022	Hitachi Astemo Rajasthan Brake System	ROCA
3	ITA 2044/22	Hitachi Astemo Rajasthan Brake System	ROCA

Cause List of ROCA/DIN cases fixed on 04.05.2026

S. No.	Appeal No.	Assessee Name	Remarks
1	ITA 2442/22	Genpact India P Ltd	ROCA
2	ITA 2443/22	Genpact India P Ltd	ROCA
3	ITA 350/2022	BT Global Communication India	ROCA
4	ITA 2048/22	BT Global Communication India	ROCA
5	ITA 941/2021	Vedanta Ltd	ROCA
6	ITA 12/2020	Vedanta Ltd	ROCA
7	ITA 3680/2024	IPM India Wholesale p Ltd	ROCA
8	ITA 5255/24	IPM India Wholesale p Ltd	ROCA
9	ITA 332/2022	Religare Enterprises Ltd	ROCA
10	ITA 146/25	Scio inspire Consulting Services	ROCA
11	ITA 5484/24	Bureau Veritas Consumer	ROCA
12	ITA 4297/24	Outsource Partners Intl	ROCA
13	ITA 5212/24	Good year India Ltd	ROCA
14	ITA 4152/24	Federal – Mogul Bearing India	ROCA
15	ITA 758/21	Exl Services. Com India P Ltd	ROCA
16	ITA 2189/22	Exl Services. Com India P Ltd	ROCA
17	ITA 6028/24	Exl Services. Com India P Ltd	ROCA
18	IT A6029/24	Exl Services. Com India P Ltd	ROCA
19	IT(TP)A 43/Del/2025	BBC Global News India P. LTD	ROCA

GW
A.B
1.....

Cause List of ROCA/DIN cases fixed on 05.05.2026

S. No.	Appeal No.	Assessee Name	Remarks
1	ITA 3920/24	NEC Corporation India P Ltd	ROCA

Cause List of ROCA/DIN cases fixed on 06.05.2026

S. No.	Appeal No.	Assessee Name	Remarks
1	SA 390/25	Nestle India Ltd	ROCA
2	SA 391/25	Nestle India Ltd	ROCA
3	ITA 725/21	Nestle India Ltd	ROCA
4	ITA 1267/22	Nestle India Ltd	ROCA
5	ITA 1268/22	Nestle India Ltd	ROCA
6	ITA 3564/24	Nestle India Ltd	ROCA
7	ITA 5211/24	Nestle India Ltd	ROCA
8	ITA 2138/22	Global Logic India P Ltd	ROCA
9	ITA 4399/24	Global Logic India P Ltd	ROCA
10	ITA 1732/22	Siegwerk India P Ltd	ROCA
11	ITA 4556/24	Siegwerk India P Ltd	ROCA
12	ITA 3670/24	BT India P Ltd	ROCA
13	ITA 4904/24	BT India P Ltd	ROCA
14	ITA 4067/24	Suzuki Motorcycle India P Ltd	ROCA
15	ITA 5439/24	Suzuki Motorcycle India P Ltd	ROCA
16	ITA 4489/24	Scio inspire Consulting Services	ROCA
17	ITA 3832/24	Goodyear India Ltd	ROCA
18	ITA 3955/24	Aptive Components India	ROCA
19	ITA 4882/24	Giesecke & Devrient India	ROCA
20	ITA 4933/24	Moodys Analytics India P Ltd	ROCA
21	ITA 5265/24	Hatch Associated India	ROCA
22	ITA 4259/24	Denso India P Ltd	ROCA
23	ITA 2393/22	BT e-serve India P Ltd	ROCA
24	ITA 5257/24	Nippon Signal India	ROCA
25	IT(TP)A 130/26	MyKaarma.com India Private Limited	ROCA
26	IT(TP)A 173/Del/2026	Philip Morris India	ROCA


 A.R.
 2
 29

Cause List of ROCA/DIN cases fixed on 07.05.2026

S. No.	Appeal No.	Assessee Name	Remarks
1	IT(TP)A 104/26	Whirlpool of India Limited	ROCA
2	IT(TP)A 20/26	Tata Steel Limited	ROCA
3	IT(TP) 21/26	Viasat India Private Ltd	ROCA

Cause List of ROCA/DIN cases fixed on 12.05.2026


S. No.	Appeal No.	Assessee Name	Remarks
1	ITA 5887/24	Lf Logistics India Pvt Ltd	ROCA
2	IT(TP)A 24/26	Sanden Vikas Precision Parts	ROCA

Cause List of ROCA/DIN cases fixed on 19.05.2026

S. No.	Appeal No.	Assessee Name	Remarks
1	IT(TP)A 3920/24	Amplus Power Solutions Pvt Ltd	ROCA

Cause List of ROCA/DIN cases fixed on 26.05.2026

S. No.	Appeal No.	Assessee Name	Remarks
1	ITA 1039/24	AT Kearney Limited	ROCA


A.R.
2