

9536/21



\$~16 to 30, 32, 35 to 49, 51 to 71, 75 to 79

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 9355/2021
TRAVELPORT LP

Through Dr.Shashwat Bajpai, Mr.Vishal Aggarwal, Advocates

..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INT TAX
3 (1) DELHI & ORS.

Through Mr.Ruchir Bhatia, Sr. SC for Revenue
Mr.Naginder Benipal, SPC for UOI.

..... Respondents

\$~17

+ W.P.(C) 9396/2021
MANOJ KUMAR GOEL

Through Mr.Rupesh Kumar, Advocate

..... Petitioner

versus

INCOME TAX OFFICER, WARD 45(1), DELHI & ORS.

Through Mr.Ruchir Bhatia, Sr. SC for Revenue
Mr.Neeraj, Mr.Sahaj, Garg, Mr.Rudra
Paliwal, Mr.Vedansh Anand,
Mr.Sanjay Pal, Advs. for R-4

..... Respondents

\$~18

+ W.P.(C) 9397/2021

M/S. INNOVATIVE PRE PRESS AND PRINT P LTD

Through Mr.S. Krishnan, Adv.

..... Petitioner

versus

INCOME TAX OFFICER & ORS.

Through Mr.Abhishek Maratha, Sr. SC

..... Respondents



\$~19

+ W.P.(C) 9398/2021
 MANPREET SINGH KARTA Petitioner
 Through Mr.Ashish Middha, Adv.

versus

COMMISSIONER OF INCOME TAX & ANR. Respondents
 Through Ms.Vibhooti Malhotra, Sr. SC with
 Mr.Shaliender Singh, Jr. SC, Mr.Udit
 Sharma, Adv.

\$~20

+ W.P.(C) 9399/2021
 TRAVELPORT, LP Petitioner
 Through Dr.Shashwat Bajpai, Mr.Vishal
 Aggarwal, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INT TAX
 3 (1) DELHI & ORS. Respondents
 Through Mr.Ruchir Bhatia, Sr. SC for Revenue
 Mr.Naginder Benipal, SPC for UOI.

\$~21

+ W.P.(C) 9402/2021
 ARUSHI JAIN Petitioner
 Through Dr.Rakesh Gupta, Mr.Somil Agarwal,
 Ms.Tani Malik, Mr.Anshul Mittal,
 Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.
 Respondents
 Through Mr.Abhishek Maratha, Sr. SC



\$~22

+ W.P.(C) 9403/2021
SMT. MANJU JAIN Petitioner
Through Mr.S. Krishnan, Adv.

versus

INCOME TAX OFFICER & ORS. Respondents
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC For
Income Tax Department.

\$~23

+ W.P.(C) 9488/2021
TRAVELPORT, LP Petitioner
Through Dr.Shashwat Bajpai, Mr.Vishal
Aggarwal, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INT TAX
3 (1) DELHI & ORS. Respondents
Through Mr.Ruchir Bhatia, Sr. SC

\$~24

+ W.P.(C) 9489/2021
DAMANPREET SINGH Petitioner
Through Mr.Ashish Middha, Adv.

versus

COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC

\$~25

+ W.P.(C) 9490/2021
M/S. BLB LIMITED Petitioner



Through Mr.S. Krishnan, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC

..... Respondent

\$~26

+

W.P.(C) 9491/2021

M/S. ASHLAR SECURITIES P LTD

..... Petitioner

Through Mr.S. Krishnan, Adv.

versus

INCOME TAX OFFICER & ORS

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department

..... Respondents

\$~27

+

W.P.(C) 9492/2021

KSB HOLDINGS PRIVATE LIMITED

..... Petitioner

Through Mr.Nagesh Kr. Behl, Adv.

versus

ITO WARD 14(3) DELHI & ANR.

Through Mr.Abhishek Maratha, Sr. SC

..... Respondents

\$~28

+

W.P.(C) 9493/2021

TRAVELPORT, LP

..... Petitioner

Through Dr.Shashwat Bajpai,
Aggarwal, Advocates

Mr.Vishal

versus



DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INT TAX
3 (1) DELHI & ORS.

..... Respondents
Through Mr.Ruchir Bhatia, Sr. SC

\$~29

+ W.P.(C) 9494/2021
AMRITPAL SINGH KARTA
..... Petitioner
Through Mr.Ashish Middha, Adv.

versus

COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department

\$~30

+ W.P.(C) 9495/2021
TRAVELPORT, LP
..... Petitioner
Through Dr.Shashwat Bajpai, Mr.Vishal
Aggarwal, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE INT TAX
3(1) DELHI & ORS.

..... Respondents
Through Mr.Ruchir Bhatia, Sr. SC

\$~32

+ W.P.(C) 9497/2021
BABITA AGGARWAL
..... Petitioner
Through Ms.Kavita Jha, Ms.Surbhi Chandra,
Adv.

versus

INCOME TAX OFFICER WARD NO 12(1) & ANR.

..... Respondents
Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv.



\$~35

+ W.P.(C) 9500/2021

PRASHANT KAPOOR

..... Petitioner

Through

Mr.Gaurav Jain and Mr.Gautam Jain,
Advocates

versus

INCOME TAX OFFICER WARD 35(1) AND ANR

..... Respondent

Through

Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department

\$~36

+ W.P.(C) 9501/2021

HARISH KUMAR MITTAL

..... Petitioner

Through

Mr.S. Krishnan, Adv.

versus

INCOME TAX OFFICER & ORS.

..... Respondents

Through

Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC

\$~37

+ W.P.(C) 9503/2021

SMT. SANTOSH CHOUDHARY

..... Petitioner

Through

Mr.S. Krishnan, Adv.

versus

INCOME TAX OFFICER & ORS.

..... Respondents

Through

Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department



\$~38

+ W.P.(C) 9506/2021
 BABITA AGGARWAL Petitioner
 Through Ms.Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD NO. 12(1_ & ANR.

Through Respondents
 Ms.Vibhooti Malhotra, Sr. SC with
 Mr.Shaliender Singh, Jr. SC, Mr.Udit
 Sharma, Adv.

\$~39

+ W.P.(C) 9510/2021
 SANDHYA KAPOOR Petitioner
 Through Mr.Gaurav Jain and Mr.Gautam Jain,
 Advocates

versus

INCOME TAX OFFICER WARD 70(1) AND ANR Respondents
 Through Mr.Ruchir Bhatia, Sr.SC

\$~40

+ W.P.(C) 9513/2021
 RUMA RUDRA Petitioner
 Through Mr.P.Roychaudhuri, Adv.

versus

ITO WARD 28 1, DELHI & ORS.

Through Respondents
 Ms.Vibhooti Malhotra, Sr. SC with
 Mr.Shaliender Singh, Jr. SC, Mr.Udit
 Sharma, Adv.

\$~41

+ W.P.(C) 9516/2021



EMINENT COMPUTERS PVT LTD Petitioner
 Through Mr.Shaantanu Jain and Mr.Deepanshu
 Jain, Adv.

versus

INCOME TAX OFFICER WARD 8(1) AND ANR Respondents
 Through Mr.Kunal Sharma, Sr. SC with
 Ms.Zehra Khan, Jr. SC and
 Mr.Shubhendu Bhattacharyya, Adv

\$~42

+ W.P.(C) 9517/2021 Petitioner
 SARITA GUPTA
 Through Ms.Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD NO. 43(6) & ANR. Respondents
 Through Mr.Sunil Agarwal, Sr. St. counsel
 with Mr.Tushar Gupta, Jr.SC

\$~43

+ W.P.(C) 9519/2021 Petitioner
 RAKESH SINGLA HUF
 Through Mr Salil Kapoor, Ms Ananya Kapoor,
 Ms Soumya Singh, Mr Sumit
 Lalchandani, Mr Sanat Kapoor, Adv.

versus

INCOME TAX OFFICER, WARD 58-3, DELHI & ANR. Respondents
 Through Ms.Vibhooti Malhotra, Sr. SC with
 Mr.Shaliender Singh, Jr. SC, Mr.Udit
 Sharma, Adv.



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\$~44

+ W.P.(C) 9520/2021
 SATYA NARAYAN MISHRA Petitioner
 Through Mr.Ashish Middha, Adv

versus

PR COMMISSIONER OF INCOME TAX & ANR. Respondents
 Through Mr.Abhishek Maratha, Sr. SC

\$~45

+ W.P.(C) 9521/2021
 AMISH AGARWAL Petitioner
 Through Mr.Shaantanu Jain and Mr.Deepanshu
 Jain, Advs.

versus

INCOME TAX OFFICER WARD 8(1) AND ANR Respondents
 Through Mr.Zoheb Hossain, Sr. SC with
 Mr.Vipul Agrawal, Mr.Parth Semwal,
 Jr.SC

\$~46

+ W.P.(C) 9524/2021
 AALAP DIGITAL MUSIC PVT LTD Petitioner
 Through Mr.Satyen Sethi, Mr Arta Trana
 Panda, Ms.Gargi Sethee, Advs.

versus

ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE(1) &
 ORS. Respondents

Through

\$~47

+ W.P.(C) 9526/2021
 M/S. KLAXON TRADING P LTD Petitioner



Through Mr.K Sampath and Mr.S. Krishnan,
Adv.
versus

INCOME TAX OFFICER & ORS. Respondents
Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv.

\$~48

+ W.P.(C) 9527/2021
ATUL GARG

Through Ms.Rano Jain, Petitioner
Chaurasia, Adv. Mr.Venketesh

versus

ITO, WARD-54(1), DELHI & ANR. Respondents
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC

\$~49

+ W.P.(C) 9528/2021

KSB HOLDINGS PRIVATE LIMITED Petitioner
Through Mr.Nagesh Kr. Behl, Adv.

versus

ITO WARD 14(3) DELHI & ANR. Respondents
Through Mr.Abhishek Maratha, Sr. SC

\$~51

+ W.P.(C) 9532/2021

SONEPAT AUTOMOBILES PRIVATE LIMITED Petitioner
Through Ms.Surbhi Chandra, Adv

versus



INCOME TAX OFFICER WARD NO. 24(1) & ANR.

Through Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC

..... Respondents

\$~52

+ W.P.(C) 9533/2021
SHILPA GUPTA

Through Mr.K Sampath and Mr.S. Krishnan,
Adv.

..... Petitioner

versus

INCOME TAX OFFICER & ORS.

Through Mr.Ajit Sharma, Sr. SC

..... Respondents

\$~53

+ W.P.(C) 9534/2021
CHARU MALHOTRA

Through Mr.Gaurav Jain and Mr.Gautam Jain,
Advocates

..... Petitioner

versus

INCOME TAX OFFICER WARD 29(1) AND ANR

Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv.

..... Respondents

\$~54

+ W.P.(C) 9535/2021
NEELAM GUPTA

Through Mr.Shaantanu Jain and Mr.Deepanshu
Jain, Adv.

..... Petitioner

versus

INCOME TAX OFFICER WARD 6(1) AND ANR

Through Mr.Zoheb Hossain, Sr. SC with

..... Respondent



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\$~55
+ W.P.(C) 9536/2021
MINTAGE STEELS LTD. Petitioner
Through Mr.Rupesh Kumar, Advocate
versus

INCOME TAX OFFICER, WARD 17(1), DELHI & ORS.
..... Respondents
Through Mr.Ajit Sharma, Sr. SC for Revenue.
Mr.Nitin Khanna, Adv. for R-4.

\$~56
+ W.P.(C) 9538/2021
M/S. DAYAL FINSEC LIMITED Petitioner
Through Mr.S. Krishnan, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.
..... Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~57
+ W.P.(C) 9542/2021
M/S. JAI PARKASH FOOD PRODUCTS Petitioner
Through Mr.S. Krishnan, Adv.

versus

INCOME TAX OFFICER & ORS.
..... Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~58



+ W.P.(C) 9543/2021
 RADHEY SHYAM GUPTA Petitioner
 Through Ms.Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD NO. 23(3) & ANR.

Through Mr.Puneet Rai, Sr. SC with
 Ms.Adeeba Mujahid, Jr. SC For
 Income Tax Department. Respondents

\$~59

+ W.P.(C) 9544/2021
 ANIRUDH KUMAR JAIN Petitioner
 Through Mr.Shaantanu Jain and Mr.Deepanshu
 Jain, Advs.

versus

INCOME TAX OFFICER WARD 45(1) AND ANR

Through Mr.Ruchir Bhatia, Sr. SC Respondents

\$~60

+ W.P.(C) 9545/2021
 MUKESH GUPTA Petitioner
 Through Ms.Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD NO 44(6) & ANR.

Through Mr.Sunil Agarwal, Sr. St. counsel
 with Mr.Tushar Gupta, Jr.SC Respondents

\$~61

+ W.P.(C) 9546/2021
 SUDERSHAN SINGLA-HUF Petitioner
 Through Mr Salil Kapoor, Ms Ananya Kapoor,



Ms Soumya Singh, Mr Sumit
Lalchandani, Mr Sanat Kapoor, Adv.

versus

INCOME TAX OFFICER, WARD 58-3, DELHI & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv.

\$~62

+

W.P.(C) 9547/2021

M/S. VINSAN CREDIT AND SECURITIES LIMITED Petitioner

Through Mr.S. Krishnan, Adv.

versus

INCOME TAX OFFICER & ORS.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

\$~63

+

W.P.(C) 9548/2021

CHAMAN LAL MARWAH

..... Petitioner

Through Mr.Nitin Gulati, Adv.

versus

INCOME TAX OFFICER, WARD-63(1), DELHI & ANR.

..... Respondent

Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~64

+

W.P.(C) 9549/2021

SUNITA BHATIA THROUGH L/H RAVI KIRAN BHATIA

..... Petitioner

Through Mr.Gaurav Jain and Mr.Gautam Jain,



Advocates

versus

INCOME TAX OFFICER WARD 50(1) AND ANR Respondents
Through Mr.Abhishek Maratha, Sr. SC

\$~65

+ W.P.(C) 9550/2021
YASHITA MITTAL Petitioner
Through Mr.S. Krishnan, Adv.
versus

INCOME TAX OFFICER & ORS. Respondents
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC For
Income Tax Department.

\$~66

+ W.P.(C) 9551/2021
GLOBAL SPIRITS PRIVATE LIMITED Petitioner
Through Mr.Ved Jain, Ms.Richa Mishra, Adv.
versus

INCOME TAX OFFICER, WARD 10(1) & ORS. Respondents
Through Mr.Abhishek Maratha, Sr. SC

\$~67

+ W.P.(C) 9552/2021
AMISH AGARWAL Petitioner
Through Mr.Shaantanu Jain and Mr.Deepanshu
Jain, Adv.

versus

INCOME TAX OFFICER WARD 8(1) AND ANR



Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC Respondent

\$~68

+ W.P.(C) 9553/2021
RATNAGIRI GAS AND POWER PVT LTD Petitioner
Through Mr.Ved Jain, Ms.Richa Mishra, Adv

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19-1
& ORS. Respondents

Through Mr.Ruchir Bhatia, Sr. SC

\$~69

+ W.P.(C) 9554/2021
GAGAN DHAWAN Petitioner
Through Mr.R.K. Handoo, Adv.

versus

SECRETARY MINISTRY OF FINANCE AND ORS & ANR.

Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv. Respondents

\$~70

+ W.P.(C) 9555/2021
EMINENT COMPUTERS PVT LTD Petitioner
Through Mr.Shaantanu Jain and Mr.Deepanshu
Jain, Adv.

versus

INCOME TAX OFFICER WARD 8(1) AND ANR

Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and Respondent



Mr.Shubhendu Bhattacharyya, Adv

\$~71

+ W.P.(C) 9557/2021
MADAN MOHAN GARG
Through Ms.Rano Jain, Petitioner
Chaurasia, Adv. Mr.Venketesh

versus

ITO, WARD-54(1), DELHI & ANR. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~75

+ W.P.(C) 9567/2021
SHIV HANU IMPEX PRIVATE LIMITED(NOW CONVERTED
TO SHIV HANU IMPEXLLP) Petitioner
Through Dr.Rakesh Gupta, Mr.Somil Agarwal,
Ms.Tani Malik, Mr.Anshul Mittal,
Adv.

versus

INCOME TAX OFFICER WARD 23(1)DELHI & ORS. Respondents
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC For
Income Tax Department.

\$~76

+ W.P.(C) 9569/2021
MANPREET SINGH Petitioner
Through Mr.Ashish Middha, Adv.

versus



COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC for Income Tax
Department

\$~77

+ W.P.(C) 9571/2021
M/S. DAYAL FINSEC LIMITED Petitioner
Through Mr.S. Krishnan, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~78

+ W.P.(C) 9572/2021
TUSHAR KAPOOR Petitioner
Through Mr.P.Roychaudhuri, Adv.

versus

ITO WARD 54 1, DELHI & ANR. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

\$~79

+ W.P.(C) 9573/2021
SIMKI KAPOOR Petitioner
Through Mr.P.Roychaudhuri, Adv.

versus



ITO WARD 54 1, DELHI & ANR.

Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

..... Respondents

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

O R D E R

03.09.2021

CM No.29057/2021 (Exemption) in WP(C) 9355/2021
CM No. 29203/2021 (Exemption) in WP(C) 9396/2021
CM No. 29205/2021 (Exemption) in WP(C) 9397/2021
CM No. 29208/2021 (Exemption) in WP(C) 9399/2021
CM No. 29212/2021 (Exemption) in WP(C) 9402/2021
CM No. 29214/2021 (Exemption) in WP(C) 9403/2021
CM No. 29445/2021 (Exemption) in WP(C) 9488/2021
CM No. 29448/2021 (Exemption) in WP(C) 9490/2021
CM No. 29450/2021 (Exemption) in WP(C) 9491/2021
CM No. 29452/2021 (Exemption) in WP(C) 9492/2021
CM No. 29454/2021 (Exemption) in WP(C) 9493/2021
CM No. 29457/2021 (Exemption) in WP(C) 9495/2021
CM No. 29460/2021 (Exemption) in WP(C) 9497/2021
CM No. 29463/2021 (Exemption) in WP(C) 9500/2021
CM No. 29465/2021 (Exemption) in WP(C) 9501/2021
CM No. 29471/2021 (Exemption) in WP(C) 9503/2021
CM No. 29492/2021 (Exemption) in WP(C) 9506/2021
CM No. 29497/2021 (Exemption) in WP(C) 9510/2021
CM No. 29501/2021 (Exemption) in WP(C) 9513/2021
CM No. 29506/2021 (Exemption) in WP(C) 9516/2021
CM No. 29508/2021 (Exemption) in WP(C) 9517/2021
CM No. 29513/2021 (Exemption) in WP(C) 9519/2021
CM No. 29516/2021 (Exemption) in WP(C) 9521/2021
CM No. 29518/2021 (Exemption) in WP(C) 9524/2021
CM No. 29524/2021 (Exemption) in WP(C) 9526/2021
CM No. 29526/2021 (Exemption) in WP(C) 9527/2021



CM No. 29528/2021 (Exemption) in WP(C) 9528/2021
CM No. 29534/2021 (Exemption) in WP(C) 9532/2021
CM No. 29536/2021 (Exemption) in WP(C) 9533/2021
CM No. 29538/2021 (Exemption) in WP(C) 9534/2021
CM No. 29504/2021 (Exemption) in WP(C) 9535/2021
CM No. 29542/2021 (Exemption) in WP(C) 9536/2021
CM No. 29544/2021 (Exemption) in WP(C) 9538/2021
CM No. 29552/2021 (Exemption) in WP(C) 9542/2021
CM No. 29554/2021 (Exemption) in WP(C) 9543/2021
CM No. 29556/2021 (Exemption) in WP(C) 9544/2021
CM No. 29558/2021 (Exemption) in WP(C) 9545/2021
CM No. 29560/2021 (Exemption) in WP(C) 9546/2021
CM No. 29562/2021 (Exemption) in WP(C) 9547/2021
CM No. 29564/2021 (Exemption) in WP(C) 9548/2021
CM No. 29566/2021 (Exemption) in WP(C) 9549/2021
CM No. 29568/2021 (Exemption) in WP(C) 9550/2021
CM No. 29570/2021 (Exemption) in WP(C) 9551/2021
CM No. 29572/2021 (Exemption) in WP(C) 9552/2021
CM No. 29576/2021 (Exemption) in WP(C) 9553/2021
CM No. 29578/2021 (Exemption) in WP(C) 9554/2021
CM No. 29580/2021 (Exemption) in WP(C) 9555/2021
CM No. 29583/2021 (Exemption) in WP(C) 9557/2021
CM No. 29597/2021 (Exemption) in WP(C) 9567/2021
CM No. 29603/2021 (Exemption) in WP(C) 9571/2021
CM No. 29605/2021 (Exemption) in WP(C) 9572/2021
CM No. 29607/2021 (Exemption) in WP(C) 9573/2021

Allowed, subject to all just exceptions.

Accordingly, applications stand disposed of.

WP(C) 9355/2021 & CM No. 29056/2021
WP(C) 9396/2021 & CM No. 29202/2021
WP(C) 9397/2021 & CM No. 29204/2021
WP(C) 9398/2021 & CM No. 29206/2021
WP(C) 9399/2021 & CM No. 29207/2021
WP(C) 9402/2021 & CM No. 29211/2021
WP(C) 9403/2021 & CM No. 29213/2021
WP(C) 9488/2021 & CM No. 29444/2021
WP(C) 9489/2021 & CM No. 29446/2021



WP(C) 9490/2021 & CM No. 29447/2021
WP(C) 9491/2021 & CM No. 29449/2021
WP(C) 9492/2021 & CM No. 29451/2021
WP(C) 9493/2021 & CM No. 29453/2021
WP(C) 9494/2021 & CM No. 29455/2021
WP(C) 9495/2021 & CM No. 29456/2021
WP(C) 9497/2021 & CM No. 29459/2021
WP(C) 9500/2021 & CM No. 29462/2021
WP(C) 9501/2021 & CM No. 29464/2021
WP(C) 9503/2021 & CM No. 29470/2021
WP(C) 9506/2021 & CM No. 29491/2021
WP(C) 9510/2021 & CM No. 29496/2021
WP(C) 9513/2021 & CM No. 29500/2021
WP(C) 9516/2021 & CM No. 29505/2021
WP(C) 9517/2021 & CM No. 29507/2021
WP(C) 9519/2021 & CM No. 29512/2021
WP(C) 9520/2021 & CM No. 29514/2021
WP(C) 9521/2021 & CM No. 29515/2021
WP(C) 9524/2021 & CM No. 29517/2021
WP(C) 9526/2021 & CM No. 29523/2021
WP(C) 9527/2021 & CM No. 29525/2021
WP(C) 9528/2021 & CM No. 29527/2021
WP(C) 9532/2021 & CM No. 29533/2021
WP(C) 9533/2021 & CM No. 29535/2021
WP(C) 9534/2021 & CM No. 29537/2021
WP(C) 9535/2021 & CM No. 29539/2021
WP(C) 9536/2021 & CM No. 29541/2021
WP(C) 9538/2021 & CM No. 29543/2021
WP(C) 9542/2021 & CM No. 29551/2021
WP(C) 9543/2021 & CM No. 29553/2021
WP(C) 9544/2021 & CM No. 29555/2021
WP(C) 9545/2021 & CM No. 29557/2021
WP(C) 9546/2021 & CM No. 29559/2021
WP(C) 9547/2021 & CM No. 29561/2021
WP(C) 9548/2021 & CM No. 29563/2021
WP(C) 9549/2021 & CM No. 29565/2021
WP(C) 9550/2021 & CM No. 29567/2021
WP(C) 9551/2021 & CM No. 29569/2021



WP(C) 9552/2021 & CM No. 29571/2021
WP(C) 9553/2021 & CM No. 29575/2021
WP(C) 9554/2021 & CM No. 29577/2021
WP(C) 9555/2021 & CM No. 29579/2021
WP(C) 9557/2021 & CM No. 29582/2021
WP(C) 9567/2021 & CM No. 29596/2021
WP(C) 9569/2021 & CM No. 29599/2021
WP(C) 9571/2021 & CM No. 29602/2021
WP(C) 9572/2021 & CM No. 29604/2021
WP(C) 9573/2021 & CM No. 29606/2021

1. On 13th July, 2021, this Court in similar writ petitions being W.P.(C) Nos.6442/2021, 6443/2021 and 6451/2021 had issued notices and granted stay of the impugned notices. The relevant portion of the order passed in W.P.(C) Nos.6442/2021, 6443/021 and 6451/2021 is reproduced hereinbelow:-

“.....Learned counsel for the petitioners states that the impugned notices are invalid in the eyes of law and void from inception as they were issued without following the process of issuance of prior notice under section 148A of the Act. He submits that the impugned notices are invalid as they have been issued under the pre-amended provisions of the Act, which were no longer in force on the date of the impugned notices. He emphasises that the amendments are applicable to all the notices issued under Section 148 of the Act post 01st April, 2021.

Learned counsel for the petitioners states that the impugned notifications issued by the Respondent-2 are ultra vires the Act insofar as they contain the ‘explanation’ clarifying that the pre-amended Sections 148, 149 and 151 of the Act shall govern the issue of notice under Section 148 post 01st April, 2021. According to him, Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 authorizes the Central Government to only extend the time limits and nothing more.



He further states that the respondents cannot indirectly extend the operation of the old provisions of the Act beyond 31st March, 2021 in the guise of a clarification under delegated legislation.

He also relies upon interim stay orders passed by the Bombay High Court as well as by the learned predecessor Division Bench of this Court in *Mon Mohan Kohli vs. Assistant Commissioner of Income Tax & Anr.*, W.P. (C) 6176/2021 dated 07th July, 2021.

Issue Notice. Mr. Sanjay Kumar, Advocate, Mr. Ajit Sharma, Advocate and Mr. Kunal Sharma, Advocate accept notice on behalf of the respondents in W.P. (C) Nos. 6442/2021, 6443/2021 and 6451/2021 respectively.

Learned counsel for the respondents state that in the present cases, the time limit for issuing the notices under Section 148 of the Act stood expired and, therefore, any action under Section 148 would have been time barred by virtue of the proviso to Section 149(1) of the Act. They submit that by virtue of introduction of Section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, the time limit for taking action under Section 148 has been extended till 30th June, 2021. Consequently, according to them, the impugned notifications only provide that as the time limit for issuing notice under Section 148A of the Act has been extended by deemed fiction, the procedure to be followed till 30th June, 2021 would be the old procedure mentioned under the Act. In support of their submission, they also rely upon Section 6 of the General Clauses Act, 1897.

Having heard learned counsel for the parties, this Court is of the prima facie view that the impugned notification is contrary to settled principle of statutory interpretation, namely, that any action taken post the amendment of a procedural section would have to abide by the new procedures stipulated in the amended Act.

Further, this Court is of the prima facie view that by virtue of a notification, which is a delegated



legislation, the date for implementation of statutory provision, as stipulated in the Act, cannot be varied or changed.

This Court is also of the prima facie opinion that Section 6 of the General Clauses Act, 1897 offers no assistance to the respondents as the new Section 148A demonstrates an intent 'to destroy' the old procedure.

Consequently, following the interim orders passed by the learned predecessor Division Bench in Mon Mohan Kohli vs. Assistant Commissioner of Income Tax & Anr., W.P. (C) 6176/2021 dated 07th July, 2021 as well as similar interim order passed by the Bombay High Court, this Court directs that there shall be a stay of the operation of the impugned notices dated 09th June, 2021, 30th June, 2020 and 28th June, 2020 passed in W.P. (C) 6442/2021, 6443/2021 and 6451/2021 respectively.

Let counter-affidavits be filed within three weeks. Rejoinder Affidavits, if any, be filed before the next date of hearing.

List on 28th September, 2021."

2. Consequently, issue notice. Notice is accepted by the counsel for the respondents as mentioned hereinabove. They pray for and are permitted to file their counter-affidavits within two weeks. Rejoinder affidavits, if any, be filed before the next date of hearing.
3. Till further orders, the respondents are restrained from continuing with the reassessment proceedings, in any manner, pursuant to the impugned notices.
4. List along with WP(C) No. 6442/2021 on 28th September, 2021.
5. Ms.Kavita Jha, Advocate and Mr.Sunil Agarwal, Advocate are directed to file their short written submissions on behalf of the petitioner(s) and respondent(s) respectively not exceeding five pages each within two weeks along with the judgments that they wish to rely upon.



6. It is made clear that no adjournment shall be granted on the next date of hearing.
7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

A handwritten signature consisting of three vertical strokes.

MANMOHAN, J

A handwritten signature in cursive script.

NAVIN CHAWLA, J**SEPTEMBER 3, 2021/Arya**