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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 268/2023, CM APPLs. 24136/2023 (293 Days Delay) &
25424/2023 (Take On Record Addl. Affidavit)

PRINCIPAL COMMISSIONER OF INCOME TAX –
4 DELHIAppellant

versus

M/S INTERGLOBE AVIATION LTD.Respondent

2

+ ITA 269/2023, CM APPL. 24167/2023 (293 Days Delay), CM
APPL. 25505/2023 (Take On Record Addl. Affidavit)&CM
APPL. 34057/2023 (Production Of Record Of Appeal),
PRINCIPAL COMMISSIONER OF INCOME TAX –
4 DELHIAppellant

versus

INTERGLOBE AVIATION LTDRespondent

3

+ ITA 348/2023, CM APPL. 34067/2023 (207 Days Delay in
Refiling), CM APPL. 34068/2023 (56 Days Delay)&CM APPL.
39866/2023 (Production Of Record)
PRINCIPAL COMMISSIONER OF INCOME TAX
DELHI -04Appellant

versus

M/S INTERGLOBE AVIATION LTDRespondent

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+ ITA 349/2023, CM APPL. 34069/2023 (207 Days Delay in
Refiling), CM APPL. 34070/2023 (56 Days Delay)&CM APPL.
39865/2023 (Production Of Record)
PRINCIPAL COMMISSIONER OF INCOME TAX
DELHI – 04Appellant

versus

M/S INTERGLOBE AVIATION LTDRespondent



5
+ ITA 350/2023, CM APPL. 34071/2023 (207 Days Delay in Refiling), CM APPL. 34072/2023 (56 Days Delay)&CM APPL. 46125/2023 (Production Of Record)
PRINCIPAL COMMISSIONER OF INCOME TAX
DELHI – 04Appellant

versus

INTERGLOBE AVIATION LTDRespondent

6
+ ITA 351/2023, CM APPL. 34073/2023 (207 Days Delay in Refiling), CM APPL. 34074/2023 (56 Days Delay) ,CM APPL. 39867/2023 (Production Of Record)&CM APPL. 39868/2023 (Production Of Record)
PRINCIPAL COMMISSIONER OF INCOME TAX
DELHI – 04Appellant

versus

INTERGLOBE AVIATION LTDRespondent

7
+ ITA 352/2023, CM APPL. 34076/2023 (207 Days Delay in Refiling), CM APPL. 34077/2023 (56 Days Delay) &CM APPL. 46124/2023 (Production Of Record)
PRINCIPAL COMMISSIONER OF INCOME TAX
DELHI- 04Appellant

versus

M/S INTERGLOBE AVIATION LTDRespondent

8
+ ITA 117/2024
THE PR. COMMISSIONER OF INCOME TAX
-CENTRAL -1Appellant

versus



9
+ SPICE JET LIMITEDRespondent
ITA 118/2024
THE PR. COMMISSIONER OF INCOME TAX
-CENTRAL -1Appellant

versus

10
+ SPICE JET LIMITEDRespondent
ITA 166/2024&CM APPL. 14478/2024 (378 Days Delay in
Refiling)
PRINCIPAL COMMISSIONER OF INCOME TAX
DELHI- 04Appellant

versus

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+ INTERGLOBE AVIATION LTDRespondent
W.P.(C) 5560/2019&CM APPL. 24393/2019 (Stay)
INTERGLOBE AVIATION LTD.Petitioner

versus

INCOME TAX OFFICER, TDS WARD 2(1)(1),
NEW DELHIRespondent

12
+ W.P.(C) 12198/2019&CM APPL. 49874/2019 (Interim Relief)
CELESTIAL AVIATION TRADING 9 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX
CIRCLE(1)(2)(1), INTERNATIONAL TAXATION,
& ORS.Respondents

13
+ W.P.(C) 1647/2022&CM APPL. 4771/2022 (Interim Relief)



CELESTIAL AVIATION TRADING 64
LIMITED

.....Petitioner

versus

THE INCOME TAX OFFICER WARD 1 (2) (1)
INTERNATIONAL TAXATION & ANR.Respondents

14

+ W.P.(C) 12199/2019&CM APPL. 49876/2019 (Interim Relief)
CRESCENT LEASING 1 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME-TAX
CIRCLE(1)(2)(1), INTERNATIONAL TAXATION
& ORS.Respondents

15

+ W.P.(C) 12200/2019&CM APPL. 49878/2019 (Interim Relief)
CRESCENT LEASING 3 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME-TAX
CIRCLE1(2)(1), INTERNATIONAL TAXATION
& ORS.Respondents

16

+ W.P.(C) 12201/2019&CM APPL. 49880/2019 (Interim Relief)
CRESCENT LEASING 9 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX
CIRCLE(1)(2)(1), INTERNATIONAL TAXATION
& ORS.Respondents

17

+ W.P.(C) 12202/2019&CM APPL. 49882/2019 (Interim Relief)
ORIX AVIATION SYSTEMS LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX,
CIRCLE(2)(2)(2), INTERNATIONAL TAXATION
& ANR.Respondents



- 18
+ W.P.(C) 12203/2019&CM APPL. 49884/2019 (Interim Relief)
MCAP EUROPE LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
2(2)(1), INTERNATIONAL TAXATION
& ORS.Respondents
- 19
+ W.P.(C) 12209/2019&CM APPL. 49899/2019 (Interim Relief)
LARE LEASING LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
2(2)(1), INTERNATIONAL TAXATION &
ORS.Respondents
- 20
+ W.P.(C) 12462/2019&CM APPL. 50855/2019 (Interim Relief)
ALLAVIATION LEASING IGO (NO. 5)
LIMITED.Petitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents
- 21
+ W.P.(C) 12463/2019 &CM APPL. 50857/2019 (Interim Relief)
ALLAVIATION LEASING IGO (NO. 3)
LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION & ORS.
- 22
+ W.P.(C) 12464/2019&CM APPL. 50859/2019 (Interim Relief)
ALLAVIATION LEASING IGO (NO. 4)
LIMITEDPetitioner



versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents

23

+ W.P.(C) 12465/2019&CM APPL. 50861/2019 (Interim Relief)
ALLCO LEASING (IGO NO.1) LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents

24

+ W.P.(C) 12466/2019&CM APPL. 50863/2019 (Interim Relief)
ALLCO LEASING (IGO NO. 2) LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents

25

+ W.P.(C) 12467/2019&CM APPL. 50865/2019 (Interim Relief)
AVOLON AEROSPACE AOE 4 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents

26

+ W.P.(C) 12468/2019&CM APPL. 50867/2019 (Interim Relief)
AVOLON AEROSPACE AOE 15 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents



- 27
+ W.P.(C) 12469/2019&CM APPL. 50869/2019 (Interim Relief)
AVOLON AEROSPACE AOE 17 LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents
- 28
+ W.P.(C) 12470/2019&CM APPL. 50871/2019 (Interim Relief)
AVOLON AEROSPACE AOE 32 LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents
- 29
+ W.P.(C) 12471/2019&CM APPL. 50873/2019 (Interim Relief)
AVOLON AEROSPACE LEASING LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents
- 30
+ W.P.(C) 12738/2019&&CM APPL. 52072/2019 (Interim
Relief)
HKAC LEASING (IGO NO. 6) LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
2(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents
- 31
+ W.P.(C) 12739/2019&CM APPL. 52074/2019 (Interim Relief)
HOWTH AIRCRAFT LEASING LIMITEDPetitioner



versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
2(1)(1), INTERNATIONAL TAXATION
ORS.Respondents

32

+ W.P.(C) 13211/2019&CM APPL. 53766/2019 (Interim Relief)
DUNLEWY AVIATION LEASING 1 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME-TAX CIRCLE
1(2)(2), INTERNATIONAL TAXATION
& ORS.Respondents

33

+ W.P.(C) 13212/2019 & CM APPL. 53768/2019 (Interim Relief)
DUNLEWY AVIATION LEASING 2 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME-TAX CIRCLE
1(2)(2), INTERNATIONAL TAXATION
& ORS.Respondents

34

+ W.P.(C) 13214/2019 & CM APPL. 53771/2019 (Interim Relief)
GY AVIATION LEASE 101 CO. LIMITEDPetitioner

versus

JOINT COMMISSIONER OF INCOME-TAX (OSD) CIRCLE
1(3)(1), INTERNATIONAL TAXATION
& ORS.Respondents

35

+ W.P.(C) 13260/2019 & CM APPL. 53923/2019 (Interim Relief)
CRESCENT LEASING 5 LIMITED (UNDER VOLUNTARY
LIQUIDATION)Petitioner

versus



DEPUTY COMMISSIONER OF INCOME- TAX CIRCLE
1(2)(1), INTERNATIONAL TAXATION
& ORS.Respondents

36

+ W.P.(C) 13279/2019 & CM APPL. 53998/2019 (Interim Relief)
CRESCENT LEASING 6 LIMITED (UNDER VOLUNTARY
LIQUIDATION)Petitioner

versus

DEPUTY COMMISSIONER OF INCOME- TAX CIRCLE
1(2)(1), INTERNATIONAL TAXATION
& ORS.Respondents

37

+ W.P.(C) 13331/2019 & CM APPL. 54152/2019 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5027 LIMITED
(FORMERLY KNOWN AS AWAS IRELAND LEASING SIX
LIMITED)Petitioner

versus

DEPUTY COMMISSIONER OF INCOME- TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents

38

+ W.P.(C) 13332/2019 & CM APPL. 54154/2019 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5090 LIMITED
(FORMERLY KNOWN AS AWAS IRELAND LEASING
SEVEN LIMITED)Petitioner

versus

DEPUTY COMMISSIONER OF INCOME- TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION &
ORS.Respondents

39

+ W.P.(C) 13334/2019 & CM APPL. 54158/2019 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5092 LIMITED
(FORMERLY KNOWN AS AWAS 5092 IRELAND
LIMITED)Petitioner



versus

DEPUTY COMMISSIONER OF INCOME- TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents

40

+ W.P.(C) 13462/2019, CM APPL. 54570/2019 (Interim Relief)
& CM APPL. 55532/2019 (Interim Relief)
SMBC AVIATION CAPITAL LTD. (FORMERLY KNOWN
AS RBS AEROSPACE LIMITED)Petitioner

versus

DEPUTY COMMISSIONER INCOME- TAX CIRCLE
3(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents

41

+ W.P.(C) 13472/2019, CM APPL. 54597/2019 (Interim Relief)
& CM APPL. 55536/2019 (Interim Relief)
SMBC AVIATION CAPITAL IRELAND LEASING 3 LTD.
(FORMERLY KNOWN AS RBS AEROSPACE IRELAND
LEASING 3 LIMITED)Petitioner

versus

DEPUTY COMMISSIONER OF INCOME - TAX CIRCLE
3(1)(1), INTERNATIONAL TAXATION
& ORS.Respondents

42

+ W.P.(C) 1030/2020
AETHER AIRCRAFT 1 LTDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE1(1)(2), INTERNATIONAL
TAXATIONRespondent

43

+ W.P.(C) 1862/2020
JACKSON SQUARE AVIATION IRELAND LIMITED



(FORMERLY KNOWN AS MUL AVIATION CAPITAL LIMITED), A COMPANY INCORPORATION UNDER THE LAWS OF IRELAND,Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 2(2)(1), INTERNATIONAL TAXATIONRespondent

44

+ W.P.(C) 1127/2022 & CM APPL. 3270/2022
CRESCENT LEASING 5 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

45

+ W.P.(C) 1128/2022 & CM APPL. 3272/2022 (Interim Relief)
CRESCENT LEASING 6 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1 (2),(1), INTERNATIONAL TAXATION, NEW DELHI AND ANR.Respondents

46

+ W.P.(C) 1129/2022 & CM APPL. 3274/2022 (Interim Relief)
ALLAVIATION LEASING IGO (NO 3) LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

47

+ W.P.(C) 1130/2022 & CM APPL. 3276/2022 (Interim Relief)
AVOLON AEROSPACE AOE 4 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents



48

+ W.P.(C) 1131/2022&CM APPL. 3278/2022 (Interim Relief)
AVOLON AEROSPACE AOE 15 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

49

+ W.P.(C) 1541/2022&CM APPL. 4426/2022 (Interim Relief)
GY AVIATION LEASE 1201 CO LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

50

+ W.P.(C) 1573/2022 & CM APPL. 4486/2022 (Interim Relief)
GAL MSN 4535 AND 4954 LIMITEDPetitioner

versus

ASSISANT COMMISSIONER OF INCOME TAX, CIRCLE
1(3)(1), INTERNATIONAL TAXATION, NEW DELHI
AND ORSRespondents

51

+ W.P.(C) 1576/2022 & CM APPL. 4491/2022 (Interim Relief)
GY AVIATION LEASE 1301 CO LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(3) (1), INTERNATIONAL TAXATION, NEW DELHI
AND ORSRespondents

52

+ W.P.(C) 1595/2022 & CM APPL. 4557/2022(Interim Relief)
DUNLEWY AVIATION LEASING 1 LIMITEDPetitioner

versus



ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(2) (2), INTERNATIONAL TAXATION, NEW DELHI
AND ANRRespondents

53

+ W.P.(C) 1596/2022&CM APPL. 4559/2022 (Interim Relief)
DUNLEWY AVIATION LEASING 2 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

54

+ W.P.(C) 1598/2022 & CM APPL. 4565/2022 (Interim Relief)
GY AVIATION LEASE 101 CO LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE1(3)(1), INTERNATIONAL TAXATION, NEW
DELHI AND ANRRespondents

55

+ W.P.(C) 2134/2022 & CM APPL. 6145/2022 (Interim Relief)
CRESCENT LEASING 9 LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD INTERNATIONAL
TAXATION 1 (1)(2),NEW DELHI AND
ORS.Respondents

56

+ W.P.(C) 2143/2022 & CM APPL. 6159/2022 (Interim Relief)
CRESCENT LEASING 1 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (2) (1) INTERNATIONAL TAXATION
& ANR.Respondents

57

+ W.P.(C) 2149/2022 & CM APPL. 6168/2022 (Interim Relief)



CRESCENT LEASING 3 LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (2) (1) INTERNATIONAL TAXATION
& ANR.Respondents

58

+ W.P.(C) 2170/2022&CM APPL. 6198/2022 (Interim Relief)
CELESTIAL AVIATION TRADING 9 LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD INTERNATIONAL
TAXATION 1(1)(2) & ORS.Respondents

59

+ W.P.(C) 2211/2022&CM APPL. 6378/2022 (Interim Relief)
ALLCO LEASING IGO(NO 2) LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION, NEW DELHI
AND ANR.Respondents

60

+ W.P.(C) 2263/2022&CM APPL. 6514/2022 (Interim Relief)
ALLAVIATION LEASING IGO NO (4)
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION
& ANR.Respondents

61

+ W.P.(C) 2264/2022&CM APPL. 6516/2022 (Interim Relief)
ALLAVIATION LEASING IGO NO(5)
LIMITEDPetitioner



versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(1) (1), INTERNATIONAL TAXATION
& ANR.Respondents

62

+ W.P.(C) 2283/2022 & CM APPL. 6567/2022 (Interim Relief)
AVOLON AEROSPACE (IRELAND) AOE 52
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
1(1) (1) INTERNATIONAL TAXATION
& ORS.Respondents

63

+ W.P.(C) 2301/2022&CM APPL. 6618/2022 (Interim Relief)
AVOLON AEROSPACE AOE 33 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1)(1) INTERNATIONAL TAXATION
& ANR.Respondents

64

+ W.P.(C) 2308/2022&CM APPL. 6645/2022 (Interim Relief)
ALLCO LEASING IGO NO 1 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ANR.Respondents

65

+ W.P.(C) 2313/2022&CM APPL. 6666/2022 (Interim Relief)
AVOLON AEROSPACE AOE 17 LIMITEDPetitioner

versus



ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1)INTERNATIONAL TAXATION
& ANR.Respondents

66

+ W.P.(C) 2317/2022&CM APPL. 6676/2022 (Interim Relief)
AVOLON AEROSPACE IRELAND AOE
50 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1)(1) INTERNATIONAL TAXATION
& ORS.Respondents

67

+ W.P.(C) 2318/2022&CM APPL. 6678/2022 (Interim Relief)
AVOLON AEROSPACE IRELAND AOE
51 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ORS.Respondents

68

+ W.P.(C) 2638/2022&CM APPL. 7580/2022 (Interim Relief)
AVOLON AEROSPACE AOE 32 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION
& ANR.Respondents

69

+ W.P.(C) 2897/2022&CM APPL. 8406/2022 (Interim Relief)
AERGEN AIRCRAFT ELEVEN LIMITEDPetitioner

versus



ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1 (1) (1), INTERNATIONAL TAXATION, NEW DELHI
AND ORS.Respondents

70

+ W.P.(C) 3571/2022&CM APPL. 10545/2022 (Interim Relief)
APTREE AVIATION TRADING 2 CO.
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ANR.Respondents

71

+ W.P.(C) 3885/2022&CM APPL. 11549/2022 (Interim Relief)
ALAFCO IRISH AIRCRAFT LEASING TWO
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1) INTERNATIONAL TAXATION
& ORS.Respondents

72

+ W.P.(C) 3886/2022&CM APPL. 11552/2022(Interim Relief)
ACG AIRCRAFT LEASING IRELAND
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ORS.Respondents

73

+ W.P.(C) 4022/2022&CM APPL. 12031/2022 (Interim Relief)
ACCIPITER INVESTMENTS AIRCRAFT 2
LIMITEDPetitioner



versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1)(1) INTERNATIONAL TAXATION
& ORS.Respondents

74

+ W.P.(C) 4052/2022&CM APPL. 12077/2022(Interim Relief)
ORIX AVIATION SYSTEMS LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
2 2 2 INTERNATIONAL TAXATION
& ORS.Respondents

75

+ W.P.(C) 4393/2022, CM APPL. 13089/2022 (Interim
Relief)&CM APPL. 13090/2022 (Direction)
SMBC AVIATION CAPITAL IRELAND LEASING 3 LTD.
(FORMERLY KNOWN AS RBS AEROSPACE IRELAND
LEASING 3 LIMITED)Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
3(1) (2), INTERNATIONAL TAXATION, NEW DELHI AND
ANR.Respondents

76

+ W.P.(C) 4394/2022&CM APPL. 13092/2022 (Interim Relief)
AVOLON AEROSPACE LEASING
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

77

+ W.P.(C) 4492/2022&CM APPL. 13378/2022 (Interim Relief)
HKAC LEASING IGO NO 6 LIMITEDPetitioner



versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

78

+ W.P.(C) 4493/2022, CM APPL. 13381/2022 (Interim Relief)&CM APPL. 13382/2022 (Direction)
SMBC AVIATION CAPITAL LTD (FORMERLY KNOWN AS RBS AEROSPACE LIMITED)Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ANR.Respondents

79

+ W.P.(C) 4494/2022 & CM APPL. 13386/2022 (Interim Relief)
AVOLON AEROSPACE IRELAND AOE 53 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
& ORS.Respondents

80

+ W.P.(C) 4768/2022&CM APPL. 14293/2022 (Interim Relief)
JACKSON SQUARE AVIATION IRELAND LIMITED FORMERLY KNOWN AS MUL AVIATION CAPITAL LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 1 2 INTERNATIONAL TAXATION & ORS.Respondents

81

+ W.P.(C) 4769/2022&CM APPL. 14295/2022 (Interim Relief)
LARE LEASING LIMITEDPetitioner

versus



ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAXATION 2(2)(1), NEW DELHI AND
ANR.Respondents

82

+ W.P.(C) 4864/2022, CM APPL. 14588/2022 (Interim Relief)
AWAS IRELAND LEASING FOUR
LIMITEDPetitioner

versus

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

83

+ W.P.(C) 4867/2022&CM APPL. 14593/2022 (Interim Relief)
AIRCASLE (IRELAND) LIMITED (FORMERLY KNOWN
AS KLAATU AIRCRAFT LEASING IRELAND
LIMITED)Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 (1) (2), INTERNATIONAL TAXATION NEW DELHI AND
ORS.Respondents

84

+ W.P.(C) 4897/2022&CM APPL. 14649/2022 (Interim Relief)
JAMESTOWN AIRCRAFT LEASING LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 (1) (2) INTERNATIONAL TAXATION
& ORS.Respondents

85

+ W.P.(C) 4913/2022&CM APPL. 14671/2022 (Interim Relief)
HOWTH AIRCRAFT LEASING LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2(1)(1) INTERNATIONAL TAXATION



& ORS.Respondents

86

+ W.P.(C) 4914/2022&CM APPL. 14676/2022 (Interim Relief)
AWAS 5158 IRELAND LIMITEDPetitioner

versus

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

87

+ W.P.(C) 4927/2022&CM APPL. 14699/2022 (Interim Relief)
TC SKYWARD AVIATION IRELAND
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3 (1) (1) INTERNATIONAL TAXATION NEW DELHI &
ORS.Respondents

88

+ W.P.(C) 6183/2022&CM APPL. 18638/2022 (Interim Relief)
PEMBROKE AIRCRAFT LEASING 3
LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(2) INTERNATIONAL TAXATION
& ORS.Respondents

89

+ W.P.(C) 7265/2022&CM APPL. 22262/2022 (Interim Relief)
AERGEN AIRCRAFT ELEVEN LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1) INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

90

+ W.P.(C) 7421/2022&CM APPL. 22658/2022 (Interim Relief)



ACCIPITER INVESTMENTS AIRCRAFT
2 LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1-1-1 INTERNATIONAL TAXATION
& ANR.

.....Respondents

91

+ W.P.(C) 7432/2022&CM APPL. 22669/2022 (Interim Relief)
ALLAVIATION LEASING IGO (NO. 3)
LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(1)(1), INTERNATIONAL TAXATION, NEW DELHI AND
ANR.

.....Respondents

92

+ W.P.(C) 7452/2022&CM APPL. 22717/2022 (Interim Relief)
ACG AIRCRAFT LEASING IRELAND
LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1)(1) INTERNATIONAL TAXATION, NEW DELHI AND
ANR.

.....Respondents

93

+ W.P.(C) 7484/2022&CM APPL. 22876/2022 (Interim Relief)
ALAFCO IRISH AIRCRAFT LEASING TWO
LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 1 1 INTERNATIONAL TAXATION
& ANR.

.....Respondents

94

+ W.P.(C) 7513/2022&CM APPL. 22936/2022 (Interim Relief)
ORIX AVIATION SYSTEMS LIMITED

.....Petitioner

versus



DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2-2-
2 INTERNATIONAL TAXATION & ANR.....Respondents

95

+ W.P.(C) 7595/2022&CM APPL. 23365/2022 (Interim Relief)
ALLCO LEASING IGO NO 1 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 1 1 INTERNATIONAL TAXATION
& ANR.Respondents

96

+ W.P.(C) 7599/2022&CM APPL. 23374/2022 (Interim Relief)
AVOLON AEROSPACE AOE 4
LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 1 1 INTERNATIONAL TAXATION
& ANR.Respondents

97

+ W.P.(C) 7601/2022&CM APPL. 23378/2022 (Interim Relief)
AVOLON AEROSPACE AOE 17 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1-1-1 INTERNATIONAL TAXATION
& ANR.Respondents

98

+ W.P.(C) 7605/2022&CM APPL. 23385/2022 (Interim Relief)
AVOLON AEROSPACE AOE 15 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1-1-1 INTERNATIONAL TAXATION
& ANR.Respondents



99

+ W.P.(C) 7607/2022&CM APPL. 23392/2022 (Interim Relief)
ALLCO LEASING IGO NO 2 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION, NEW DELHI AND
ANR.Respondents

100

+ W.P.(C) 7637/2022 & CM APPL. 23450/2022 (Interim Relief)
AVOLON AEROSPACE IRELAND AOE 50
LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION, NEW DELHI AND
ANR.Respondents

101

+ W.P.(C) 7641/2022&CM APPL. 23455/2022 (Interim Relief)
ALLAVIATION LEASING (IGO NO. 4)
LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(1)(1), INTERNATIONAL TAXATION, NEW DELHI AND
ANR.Respondents

102

+ W.P.(C) 7687/2022&CM APPL. 23546/2022 (Interim Relief)
AVOLON AEROSPACE AOE 33 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 -1 -1 INTERNATIONAL TAXATION
& ANR.Respondents

103

+ W.P.(C) 7713/2022&CM APPL. 23605/2022 (Interim Relief)
AVOLON AEROSPACE (IRELAND) AOE 52



LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION
& ANR.Respondents

104

+ W.P.(C) 7729/2022&CM APPL. 23647/2022 (Interim Relief)
AVOLON AEROSPACE (IRELAND) AOE 51
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ANR.Respondents

105

+ W.P.(C) 7732/2022&CM APPL. 23651/2022 (Interim Relief)
AVOLON AEROSPACE AOE 32 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ANR.Respondents

106

+ W.P.(C) 7735/2022&CM APPL. 23654/2022 (Interim Relief)
AIRCRAFTLE (IRELAND) LIMITED (FORMERLY KNOWN
AS KLAATU AIRCRAFT LEASING (IRELAND)
LIMITED)Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2(1)(2) INTERNATIONAL TAXATION
& ORS.Respondent

107

+ W.P.(C) 7783/2022&CM APPL. 23839/2022 (Interim Relief)
DUNLEWY AVIATION LEASING 1 LIMITEDPetitioner

versus



ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1-2 -2 INTERNATIONAL TAXATION
& ANR.Respondents

108

+ W.P.(C) 7785/2022&CM APPL. 23848/2022 (Interim Relief)
AVOLON AEROSPACE (IRELAND) AOE
115 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION
& ANR.Respondents

109

+ W.P.(C) 7787/2022&CM APPL. 23851/2022 (Interim Relief)
AVOLON AEROSPACE (IRELAND) AOE 116
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1 (1) (1), INTERNATIONAL TAXATION, NEW DELHI
AND ANR.Respondents

110

+ W.P.(C) 7789/2022&CM APPL. 23854/2022 (Interim Relief)
DUNLEWY AVIATION LEASING 2
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (2)(2), INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

111

+ W.P.(C) 7853/2022&CM APPL. 23966/2022 (Interim Relief)
BLUESKY 26 LEASING COMPANY LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX , CIRCLE
1(1) (2) , INTERNATIONAL TAXATION , NEW DELHI
AND ANRRespondents



112

+ W.P.(C) 7979/2022&CM APPL. 24316/2022 (Interim Relief)
SMBC AVIATION CAPITAL LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3 (1) (2,) INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

113

+ W.P.(C) 8090/2022&CM APPL. 24540/2022 (Interim Relief)
AVOLON AEROSPACE (IRELAND) AOE 53
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION, NEW DELHI
AND ANR.Respondents

114

+ W.P.(C) 8091/2022&CM APPL. 24544/2022 (Interim Relief)
MCAP EUROPE LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2- 2
- 1 INTERNATIONAL TAXATION
& ANR.Respondents

115

+ W.P.(C) 8092/2022&CM APPL. 24547/2022 (Interim Relief)
HOWTH AIRCRAFT LEASING LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 1 1 INTERNATIONAL TAXATION & ANR.....Respondents

116

+ W.P.(C) 8106/2022&CM APPL. 24606/2022 (Interim Relief)
PEMBROKE AIRCRAFT LEASING 11
LIMITEDPetitioner

versus



DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
2(2)(2) INTERNATIONAL TAXATION, DELHI
AND ANR.Respondents

117

+ W.P.(C) 8107/2022&CM APPL. 24608/2022 (Interim Relief)
PEMBROKE AIRCRAFT LEASING 3 LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2 2
2 INTERNATIONAL TAXATION
& ANR.Respondents

118

+ W.P.(C) 8228/2022&CM APPL. 24845/2022 (Interim Relief)
MACQUARIE AIRFINANCE ACQUISITIONS (IRELAND)
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 -2 -1 INTERNATIONAL TAXATION
& ANR.Respondents

119

+ W.P.(C) 8230/2022&CM APPL. 24847/2022 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5090
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 (2) (1), INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

120

+ W.P.(C) 8231/2022&CM APPL. 24851/2022 (Interim Relief)
MASL IRELAND 22 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 -2 -1 INTERNATIONAL TAXATION
& ANR.Respondents



121

+ W.P.(C) 8244/2022&CM APPL. 24873/2022 (Interim Relief)
JAMESTOWN AIRCRAFT LEASING
LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 (1) (2), INTERNATIONAL TAXATION NEW DELHI
AND ANR.Respondents

122

+ W.P.(C) 8277/2022&CM APPL. 24927/2022 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5027
LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 2 1 INTERNATIONAL TAXATION
& ANR.Respondents

123

+ W.P.(C) 8278/2022&CM APPL. 24929/2022 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5092
LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 2 1 INTERNATIONAL TAXATION
& ANR.Respondents

124

+ W.P.(C) 8389/2022&CM APPL. 25254/2022 (Interim Relief)
HKAC LEASING IGO NO 6 LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 -1 -1 INTERNATIONAL TAXATION
& ANR.Respondents

125



+ W.P.(C) 8447/2022&CM APPL. 25478/2022 (Interim Relief)
INVER AIRCRAFT LEASING LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 (1) (1), INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

126

+ W.P.(C) 8492/2022&CM APPL. 25571/2022 (Interim Relief)
ORIENTAL LEASING 8 COMPANY
LIMITEDPetitioner
versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2
(2)(2), INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

127

+ W.P.(C) 8511/2022&CM APPL. 25622/2022 (Interim Relief)
PEMBROKE AIRCRAFT LEASING 4
LIMITEDPetitioner
versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
2- 2 -2 INTERNATIONAL TAXATION &
ANR.Respondents

128

+ W.P.(C) 8521/2022&CM APPL. 25644/2022 (Interim Relief)
PEMBROKE AIRCRAFT LEASING
2 LIMITEDPetitioner
versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
2(2)(2) INTERNATIONAL TAXATION,
& ANR.Respondents

129

+ W.P.(C) 8618/2022&CM APPL. 25920/2022 (Interim Relief)
HKAC LEASING IGO NO 7 LIMITEDPetitioner
versus



ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
2 1 1 INTERNATIONAL TAXATION
& ANR.Respondents

130

+ W.P.(C) 8634/2022&CM APPL. 25951/2022 (Interim Relief)
HKAC LEASING (IGO NO. 8) LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
2 (1) (1) INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

131

+ W.P.(C) 8652/2022&CM APPL. 26056/2022 (Interim Relief)
HKAC LEASING IGO NO 9 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
2-1 -1 INTERNATIONAL TAXATION
& ANR.Respondents

132

+ W.P.(C) 8718/2022&CM APPL. 26261/2022 (Interim Relief)
APTREE AVIATION TRADING 2 CO
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 1 1 INTERNATIONAL TAXATION
& ANR.Respondents

133

+ W.P.(C) 8728/2022&CM APPL. 26268/2022 (Interim Relief)
CONNOLLY AVIATION CAPITAL 2
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
(1) (2) (1), INTERNATIONAL TAXATION NEW DELHI



AND ANR.

.....Respondents

134

+ W.P.(C) 8865/2022&CM APPL. 26685/2022 (Interim Relief)
CRESCENT LEASING 9 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 2 1 INTERNATIONAL TAXATION
& ANR.Respondents

135

+ W.P.(C) 8884/2022&CM APPL. 26722/2022 (Interim Relief)
CIT AEROSPACE INTERNATIONAL UNLIMITED
COMPANYPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
(1) (2) (1) INTERNATIONAL TAXATION NEW DELHI
AND ANR.Respondents

136

+ W.P.(C) 8893/2022&CM APPL. 26735/2022 (Interim Relief)
JACKSON SQUARE AVIATION IRELAND LIMITED
(FORMERLY KNOWN AS MUL AVIATION CAPITAL
LIMITED)Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2(1)(2), INTERNATIONAL TAXATION, NEW DELHI &
ANR.Respondents

137

+ W.P.(C) 8898/2022&CM APPL. 26744/2022 (Interim Relief)
CONNOLLY AVIATION CAPITAL 1
LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE



(1) (2) (1) INTERNATIONAL TAXATION NEW DELHI
AND ANR.Respondents

138

+ W.P.(C) 8907/2022&CM APPL. 26790/2022 (Interim Relief)
AWAS 5158 IRELAND LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1)(1) INTERNATIONAL TAXATION, NEW DELHI AND
ANRRespondents

139

+ W.P.(C) 9010/2022&CM APPL. 27155/2022 (Interim Relief)
CELESTIAL AVIATION TRADING 23
LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 -2- 1 INTERNATIONAL TAXATION
& ANR.Respondents

140

+ W.P.(C) 9027/2022&CM APPL. 27168/2022 (Interim Relief)
AWAS AVIATION LEASING (4433) LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1) INTERNATIONAL TAXATION, NEW DELHI AND
ANR.Respondents

141

+ W.P.(C) 9029/2022&CM APPL. 27171/2022 (Interim Relief)
CIT GROUP FINANCE IRELAND UNLIMITED
COMPANYPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1- 2 -1 INTERNATIONAL TAXATION
& ANR.Respondents

142

+ W.P.(C) 9031/2022



SUBRIA ONE DESIGNATED ACTIVITY
COMPANY

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
3 1 2 INTERNATIONAL TAXATION NEW DELHI
& ANR.

.....Respondents

143

+ W.P.(C) 9034/2022&CM APPL. 27178/2022 (Interim Relief)
AWAS 2914 IRELAND LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION, NEW DELHI AND
ANR.

.....Respondents

144

+ W.P.(C) 9042/2022&CM APPL. 27189/2022 (Interim Relief)
AWAS IRELAND LEASING FOUR LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(1), INTERNATIONAL TAXATION, NEW DELHI AND
ANR.

.....Respondents

145

+ W.P.(C) 9070/2022& CM APPL. 27228/2022 (Interim Relief)
TIGA AVIATION LEASING LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
3(1)(1), INTERNATIONAL TAXATION, NEW DELHI &
ANR.

.....Respondents

146

+ W.P.(C) 9089/2022&CM APPL. 27257/2022 (Interim Relief)
CONNOLLY AVIATION CAPITAL 3
LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1- 2 -1 INTERNATIONAL TAXATION
& ANR.

.....Respondents



147

+ W.P.(C) 9231/2022&CM APPL. 27673/2022 (Interim Relief)
EMERALD AVIATION AOE 9 LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
1 2 2 INTERNATIONAL TAXATION
& ANR.Respondents

148

+ W.P.(C) 9306/2022&CM APPL. 27886/2022 (Interim Relief)
AWAS AVIATION TRADING DACPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION NEW DELHI AND
ANR.Respondents

149

+ W.P.(C) 9466/2022&CM APPL. 28262/2022 (Interim Relief)
SPRITE AVIATION NO. 2 DACPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
3 (1) (2), INTERNATIONAL TAXATION, NEW DELHI
&ANR.
.....Respondents

150

+ W.P.(C) 10839/2022&CM APPL. 31513/2022 (Interim Stay)
INTERGLOBE AVIATION LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
10 (1) DELHIRespondent

151

+ W.P.(C) 11084/2022&CM APPL. 32509/2022 (Interim Relief)
SDH WINGS LEASING 4 LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
3 1 2 , INTERNATIONAL TAXATION, NEW DELHI &



152 ANR.Respondents
+ W.P.(C) 12304/2022&CM APPL. 36907/2022 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5090 LIMITED
(FORMERLY KNOWN AS AWAS IRELAND LEASING
SEVEN LIMITED)Petitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2(2)(1) INTERNATIONAL TAXATION, NEW DELHI &
ORS.Respondents

153
+ W.P.(C) 12305/2022&CM APPL. 36910/2022 (Interim Relief)
ORIX AVIATION SYSTEMS LIMITEDPetitioner
versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2 2
2 INTERNATIONAL TAXATION & ANR.....Respondents

154
+ W.P.(C) 12344/2022&CM APPL. 37074/2022 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5027 LIMITED
FORMERLY KNOWN AS AWAS IRELAND LEASING SIX
LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 2 1 INTERNATIONAL TAXATION &
ORSRespondents

155
+ W.P.(C) 12345/2022&CM APPL. 37076/2022 (Interim Relief)
MACQUARIE AEROSPACE FINANCE 5092 LIMITED
FORMERLY KNOWN AS AWAS 5092
IRELAND LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 (2)(1) INTERNATIONAL TAXATION, NEW DELHI AND
ORSRespondents



156

+ W.P.(C) 12417/2022&CM APPL. 37341/2022 (Interim Relief)
PEMBROKE AIRCRAFT LEASING 3 LIMITEDPetitioner
versus
DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 2 -
2- 2 INTERNATIONAL TAXATION
& ANR.Respondents

157

+ W.P.(C) 12463/2022&CM APPL. 37488/2022 (Interim Relief)
ID5992 AIRCRAFT LEASING LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2- 1 -1 INTERNATIONAL TAXATION
& ANR.Respondents

158

+ W.P.(C) 12464/2022&CM APPL. 37492/2022 (Interim Relief)
DUNLEWY AVIATION LEASING 1 LIMITEDPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 2 2, INTERNATIONAL TAXATION
& ANR.Respondents

159

+ W.P.(C) 12465/2022&CM APPL. 37494/2022 (Interim Relief)
ARCHWAY AVIATION IRELAND 11 LIMITED UNDER
VOLUNTARY LIQUIDATIONPetitioner
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 1 1, INTERNATIONAL TAXATION
& ANR.Respondents

160

+ W.P.(C) 12537/2022&CM APPL. 37952/2022 (Interim Relief)
HKAC LEASING 6860 IRELAND LIMITEDPetitioner
versus



ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2- 1- 1 INTERNATIONAL TAXATION
& ANR.Respondents

161

+ W.P.(C) 12597/2022&CM APPL. 38184/2022 (Interim Relief)
INVER AIRCRAFT LEASING LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 1 1 INTERNATIONAL TAXATION
& ORS.Respondents

162

+ W.P.(C) 12729/2022&CM APPL. 38691/2022 (Interim Relief)
HKAC LEASING IGO NO. 7 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 -1- 1 INTERNATIONAL TAXATION
& ORS.Respondents

163

+ W.P.(C) 12731/2022&CM APPL. 38698/2022 (Interim Relief)
INVER AIRCRAFT LEASING LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 1 1 INTERNATIONAL TAXATION
& ORS.Respondents

164

+ W.P.(C) 12732/2022&CM APPL. 38700/2022 (Interim Relief)
HKAC LEASING (IGO NO. 8) LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
2 (1) (1), INTERNATIONAL TAXATION, NEW DELHI
AND ORSRespondents



165

+ W.P.(C) 12764/2022&CM APPL. 38819/2022 (Interim Relief)
HKAC LEASING (IGO NO. 9) LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
2(1)(1), INTERNATIONAL TAXATION, NEW DELHI &
ORS.Respondents

166

+ W.P.(C) 12765/2022&CM APPL. 38821/2022 (Interim Relief)
EMERALD AVIATION AOE 9 LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
1(2)(2), INTERNATIONAL TAXATION, NEW DELHI &
ORS.Respondents

167

+ W.P.(C) 12840/2022&CM APPL. 39038/2022 (Interim Relief)
EMERALD AVIATION AOE 9 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (2) (2), INTERNATIONAL TAXATION
& ORS.Respondents

168

+ W.P.(C) 13034/2022&CM APPL. 39506/2022(Interim Stay)
INTERGLOBE AVIATION LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
10(1) DELHIRespondent

169

+ W.P.(C) 13100/2022&CM APPL. 39710/2022 (Interim Relief)
INTERGLOBE AVIATION LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
10(1) DELHIRespondent



170

+ W.P.(C) 13225/2022&CM APPL. 40020/2022 (Interim Relief)
BOC AVIATION IRELAND LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1(1)(2), INTERNATIONAL TAXATION
& ANR.Respondents

171

+ W.P.(C) 13300/2022&CM APPL. 40346/2022 (Interim Relief)
AWAS AVIATION TRADING DAC (ERSTWHILE
SHAREHOLDER OF AWAS 5155 IRELAND
LIMITED)Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION NEW DELHI
AND ORSRespondents

172

+ W.P.(C) 13576/2022&CM APPL. 41367/2022 (Interim Relief)
AETHER AIRCRAFT 1 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 1 1, INTERNATIONAL TAXATION
& ORS.Respondents

173

+ W.P.(C) 13577/2022&CM APPL. 41369/2022 (Interim Relief)
AETHER AIRCRAFT 1 LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
1 (1) (1), INTERNATIONAL TAXATION NEW DELHI
AND ORS.Respondents

174

+ W.P.(C) 15611/2023
SUBRIA THREE LIMITEDPetitioner



versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3(1)(2), INTERNATIONAL TAXATION, NEW DELHI &
ANR.Respondent

175

+ W.P.(C) 15612/2023
SUBRIA FOUR LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3 1 2, INTERNATIONAL TAXATION, NEW DELHI
& ANR.Respondents

176

+ W.P.(C) 15631/2023
SUBRIA FIVE LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3 1 2, INTERNATIONAL TAXATION, NEW DELHI
& ANR.Respondents

177

+ W.P.(C) 15632/2023
SUBRIA SIX LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3 1 2, INTERNATIONAL TAXATION, NEW DELHI &
ANR.Respondents

178

+ W.P.(C) 16434/2023&CM APPL. 66182/2023 (Interim Relief)
SUBRIA TWO LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
3 1 2 , INTERNATIONAL TAXATION NEW DELHI &
ANR.Respondents

179

+ W.P.(C) 5961/2024&CM APPL. 24760/2024 (Interim Relief)



HKAC LEASING 6860 IRELAND LIMITEDPetitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2 1 1, INTERNATIONAL TAXATION
& ANR.Respondents

For the Petitioners

Mr. Mayank Nagi, Mr. Tarun Singh and Mr. Sandeep Yadav,
Advocates in Item Nos. 11, 150, 168, 169.

Mr. Sachit Jolly, Ms. Anuradha Dutt, Ms. Disha Jham, Ms.
Soumya Singh, Mr. Devansh Jain, Mr. Raghav Dutt, Mr. Aditya
Rathore and Mr. Abhyudaya Shankar Bajpai, Advocates in item
nos. 12 to 149, 151 to 167, 170 to 178.

For the Respondents

Mr. Abhishek Maratha, SSC with Mr. Parth Semiwal, Mr.
Apoorv Agarwal, Jr SCs, Ms. Nupur Sharma, Mr. Gaurav
Singh, Ms. Muskan Goel, Mr. Bhanukaran Singh, Mr. Sumit
Jetley, Ms. Muskaan Goel and Mr. Himanshu Gaur, Advocates
for Revenue in Item Nos.1, 07, 10, 150, 168 & 169.

Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad and Ms.
Sakshi Shairwal, JSCs for Revenue in item No. 11, 88.

Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC, Ms.
Pranjal Singh and Mr. Abhishek, Mr. Vikram, Adv. in item
Nos. 8, 9, 12, 14 to 16, 20 to 29, 32, 33, 35, 36, 42 to 48, 50, 52,
53, 55 to 73, 76, 79, 101 & 110.

Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul
Singh, JSCs and Mr. Anmol Jagga, Adv. in item Nos. 17, 18,
30, 43, 74, 77, 85, 94, 114, 115, 124, 129, 130, 131, 153, 160,
162, 164, 165.

Mr. Puneet Rai, SSC with Mr. Ashvini Kumar and Mr. Rishabh
Nangia, Advocates for Income Tax Dept. in Item-141, 142, 145,
146, 149, 172, 173, 174, 175, 176, 177 & 178.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr.
Viplav Acharya, JSCs and Mr. Utkarsh Tiwari, Advocate in
item Nos. 13, 40, 41, 75, 78, 82, 86, 112, 138, 140, 143, 144,
148, 151, 159, 171, 179.

Mr. Aseem Chawla, Sr. Standing Counsel with Ms. Pratishtha
Chaudhary Adv. for Revenue in item nos. 89 to 93, 95 to 105,
107 to 109 & 111, 113, 132 to 135, 137, 139, 146, 158 & 170



Mr. Sanjay Kumar for Revenue in Item Nos. 19, 20, 80, 81, 83, 84, 106, 118, 120 to 123, 125, 136, 152, 154, 155, 157, 161, 163.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC, Mr. Vikramaditya Singh, JSC and Ms. Anauntta Shankar, Advocate in item Nos. 116, 117, 126, 127, 128, 147, 156, 166, 167.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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14.11.2024

A request for accommodation is made on behalf of Mr. N. Venkataraman, the learned ASG and who is unable to attend to the batch today.

Acceding to that request, let this batch be called again on 06.12.2024 as part heard.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 14, 2024/DR