



**\$~S-38 to 41**

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

**+ ITA 420/2022**

**PR COMMISSIONER OF INCOME TAX ..... Appellant**

Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel with Mr.Vipul Agrawal and  
Mr.Parth Semwal, Jr.Standing  
Counsel.

versus

**HINDUSTAN AQUA LTD. .... Respondent**

Through: Mr.Gautam Jain, Advocate with  
Mr.Ajit Kumar Jha, Advocate.

**+ ITA 421/2022**

**PR COMMISSIONER OF INCOME TAX ..... Appellant**

Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel with Mr.Vipul Agrawal and  
Mr.Parth Semwal, Jr.Standing  
Counsel.

versus

**HAL OFFSHORES LTD ..... Respondent**

Through: Mr.Gautam Jain, Advocate with  
Mr.Ajit Kumar Jha, Advocate.

**+ ITA 422/2022**

**PR COMMISSIONER OF INCOME TAX ..... Appellant**

Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel with Mr.Vipul Agrawal and  
Mr.Parth Semwal, Jr.Standing  
Counsel.



versus

M/S HAL OFFSHORES LTD ..... Respondent

Through: Mr.Gautam Jain, Advocate with  
Mr.Ajit Kumar Jha, Advocate.

+ **ITA 423/2022**

PR COMMISSIONER OF INCOME TAX(CENTRAL) 2... Appellant

Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel with Mr.Vipul Agrawal and  
Mr.Parth Semwal, Jr.Standing  
Counsel.

versus

M/S HINDUSTAN AQUA LTD. .... Respondent

Through: Mr.Gautam Jain, Advocate with  
Mr.Ajit Kumar Jha, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

**ORDER**

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**27.10.2022**

Learned counsel for the appellants states that revenue's appeal being ITA No.645/2019 involving identical issues is pending before this Court and the same is next listed on 19<sup>th</sup> December, 2022.

Accordingly, issue notice. Mr.Gautam Jain, Advocate accepts notice on behalf of the respondents.



List the matter for hearing and disposal on 19<sup>th</sup> December, 2022. It is made clear that no adjournment shall be granted on the next date of hearing.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**OCTOBER 27, 2022**  
**TS**