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

+ **ITA 457/2023 & CM APPL 42400/2023**

THE CHIEF COMMISSIONER OF INCOME TAX(OSD) -  
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD

..... Respondent

Through: None.

+ **ITA 458/2023 & CM APPL 42405/2023**

THE CHIEF COMMISSIONER OF INCOME TAX(OSD) -  
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD

..... Respondent

Through: None.

+ **ITA 459/2023 & CM APPL 42407/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD

..... Respondent

Through: None.



+ **ITA 460/2023 & CM APPL 42410/2023**

THE CHIEF COMMISSIONER OF INCOME TAX(OSD) -  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

+ **ITA 461/2023 & CM APPL. 42412/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

+ **ITA 462/2023 & CM APPL 42419/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

+ **ITA 463/2023 & CM APPL. 42424/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus



AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

+ **ITA 464/2023 & CM APPL. 42426/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

+ **ITA 466/2023 & CM APPL. 42429/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

+ **ITA 467/2023 & CM APPL. 42432/2023**

THE CHIEF COMMISSIONER OF INCOME TAX (OSD)-  
CENTRAL -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMQ AGRO INDIA PVT. LTD ..... Respondent

Through: None.

**CORAM:**

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

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



## **ORDER**

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**18.08.2023**

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

**C.M.No. 42399/2023 in ITA 457/2023**  
**C.M.No. 42404/2023 in ITA 458/2023**  
**C.M.No. 42406/2023 in ITA 459/2023**  
**C.M.No. 42409/2023 in ITA 460/2023**  
**C.M.No. 42418/2023 in ITA 462/2023**  
**C.M.No. 42420/2023 in ITA 463/2023**  
**C.M.No. 42425/2023 in ITA 464/2023**  
**C.M.No. 42428/2023 in ITA 466/2023**

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

**ITA 457/2023 & CM APPL 42400/2023**  
**ITA 458/2023 & CM APPL 42405/2023**  
**ITA 459/2023 & CM APPL 42407/2023**  
**ITA 460/2023 & CM APPL 42410/2023**  
**ITA 461/2023 & CM APPL. 42412/2023**  
**ITA 462/2023 & CM APPL 42419/2023**  
**ITA 463/2023 & CM APPL. 42424/2023**  
**ITA 464/2023 & CM APPL. 42426/2023**  
**ITA 466/2023 & CM APPL. 42429/2023**  
**ITA 467/2023 & CM APPL. 42432/2023**

2. We are told that connected appeals, in which notices have been issued, are listed before the court on 26.09.2023.

3. Accordingly, issue notice to the respondent/assessee *via* all modes, including e-mail.

4. List the above-captioned appeals on 26.09.2023.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**AUGUST 18, 2023/v**  
ITA 457/2023 & connected matters

*Click here to check corrigendum, if any*  
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