



\$~1 to 144, 93 (2022) (148 matters)

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

1

+ W.P.(C) 8994/2021

SHARAD GARG

..... Petitioner

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

versus

ITO, WARD 63(1), DELHI & ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr.
Vipul Agrawal and Mr.Parth Senwal,
Advocates.

2.

+ W.P.(C) 9427/2021

UJJWAL ARORA

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Mr.S.K.Gambhir,
Mr.C.S.Anand, Mr.Tarun Chanana,
Adv.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1
DELHI**

..... Respondent

Through Ms.Vibhooti Malhotra, Sr.SC. with
Mr. Shaliendra Singh and Mr. Udit
Sharma, Advocates.

3.

+ W.P.(C) 9659/2021

PANKAJ VERMA

..... Petitioner

Through Mr. Ved Jain, Advocate with
Ms. Richa Mishra, Advocate.

versus

INCOME TAX OFFICER, WARD 69-1 & ORS.

..... Respondents



Through Mr. Sunil Kumar Agarwal, Sr. SC.
Mr. Satya Ranjan Swain, Sr. Panel
Counsel with Mr.Kautilya Birat,
Advocate for R-4.

5.

+ **W.P.(C) 11010/2021 & CM 33944/2021**
ATS TOWNSHIP PVT. LTD. Petitioner

Through Mr.Harshit Batra, Mr.Ritesh Bajaj,
Advvs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

.... Respondents

Through Mr.Kunal Sharma, Sr. SC.

6.

+ **W.P.(C) 12926/2021& CMs 40710-11/2021**
SHIV KUMAR GUPTA Petitioner

Through Mr.Salil Kapoor, Mr.S.K.Gambhir,
Mr.S.C.Anand, Mr.Tarun Chanana,
Advvs.

versus

INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents

Through Mr.Ajit Sharma, Sr. SC.

7.

+ **W.P.(C) 13021/2021 & CMs 41064-65/2021**
AVNI NATH Petitioner

Through Mr. Sunil Kumar Mukhi,
Mr.Tejaswar Nerwal, Mr. Anshul
Mittal, Advvs.

versus

INCOME TAX OFFICER WARD 54(1), NEW DELHI

.... Respondents

Through Mr. Kunal Sharma, Sr. SC with



Mr. Satya Ranjan Swain, Sr. Panel
Counsel with Ms.Zehra Khan, Jr. SC,
Mr.Divyank Rana and Mr. Aman
Yadav, Advs.

8.

+ **W.P.(C) 13384/2021 & CM APPLs.42168-169/2021**

ABHISHEK ARORA

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sanat Kapoor,
Ms.Ananya Kapoor, Mr.Sumit
Lalchandani, Ms.Soumya Singh,
Mr.Tarun Chanana, Advs.
Mr. T.M. Shivakumar, Adv.

versus

ASSISTANCE COMMISSIONER OF INCOME TAX, WARD 59-1,
DELHI & ANR. Respondents

Through Mr.Ajit Sharma, Sr. Standing counsel.

9.

+ **W.P.(C) 13746/2021 & CM APPL.43420/2021**

ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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



10.

+

W.P.(C) 13748/2021 & CM APPL.43424/2021

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr. SC, Ms.Easha
Kadiyan, Adv.

11.

+

W.P.(C) 13754/2021 & CM APPL.43436/2021

**SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE
LIMITED**

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

INCOME TAX OFFICER & ANR.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

12.

+

W.P.(C) 13757/2021 & CM APPL.43442/2021

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus



ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

13.

+

W.P.(C) 13760/2021 & CM APPL.43449/2021

SHIKHI ESTATES PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

INCOME TAX OFFICER & ANR.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

14.

+

W.P.(C) 13764/2021 & CM APPL.43456/2021

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

15.

+

W.P.(C) 13814/2021 & CM APPL. 43599/2021

RSND PROJECTS PRIVATE LIMITED

..... Petitioner

Through Mr. T.M. Shivakumar, Adv.



versus

INCOME TAX OFFICER WARD 20(3) & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. SC, Mr.Tushar
Gupta, Jr. SC and Mr.Samarth
Chaudhari, Adv.

16.

+ **W.P.(C) 13815/2021 & CM APPL.43600/2021**
ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED
..... Petitioner
Through Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.
..... Respondents
Through Mr.Sanjay Kumar, Sr. SC, Ms.Easha
Kadiyan, Adv.

17.

+ **W.P.(C) 13825/2021 & CM APPL. 43626/2021**
SHIKHI ESTATES PRIVATE LIMITED
..... Petitioner
Through Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates

versus

INCOME TAX OFFICER & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

18

+ **W.P.(C) 13863/2021 & CM APPL. 43758/2021**
PROGRESSIVE ALLOYS (INDIA) PVT. LTD
..... Petitioner
Through Mr.Ashish Middha, Adv.

versus



PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. SC, Mr.Tushar
Gupta, Jr. SC and Mr.Samarth
Chaudhari, Adv.

19.

+

W.P.(C) 13888/2021 & CM APPL. 43850/2021

NIDHI GUPTA

..... Petitioner

Through Mr. Anjit Kumar, Sr. Advocate with
Mr.Sandeep Chilana, Mr.Priyojeet
Chatterjee, Mr.Shekhar Sharma, Mr.
Abdullah Tanveer, Ms.Yashodhara
Burmon Roy, Ms.Shambhavi Sinha,
Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME
TAX & ANR.

..... Respondents

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

20.

+

W.P.(C) 13901/2021 & CM APPL. 43877/2021

MINAKSHI AGGARWAL

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Mr.S.K. Gambhir,
Mr.C.S.Anand and Mr.Tarun
Chanana, Adv.

versus

INCOME TAX OFFICER, WARD 60-4 & ANR. Respondents

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



21.

+ **W.P.(C) 13907/2021 & CM APPL. 43889/2021**

SHIV KUMAR GUPTA –HUF Petitioner

Through Mr. Salil Kapoor, Mr. Sumit
Lalchandani, Mr. S.K. Gambhir,
Mr.C.S.Anand and Mr. Tarun
Chanana, Advs.

versus

INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents

Through Mr. Ajit Sharma, Sr. SC with
Mr.Anand Ram Mishra,Adv.

22.

+ **W.P.(C) 14049/2021 & CM APPL. 44358/2021**

DEVI DASS HUF Petitioner

Through Mr.Salil Kapoor, Mr.S.K. Gambhir,
Mr.C. S. Anand, Ms.Ananya Kapoor
and Mr.Sanat Kapoor, Advs.

versus

INCOME TAX OFFICER, WARD 59-8 & ANR. Respondents

Through Mr. Ajit Sharma, Sr. SC.

23.

+ **W.P.(C) 14053/2021 & CM APPL. 44366/2021**

MUKESH ARORA Petitioner

Through Mr.Salil Kapoor, Mr.S.K. Gambhir,
Mr.C. S. Anand, Ms.Ananya Kapoor
and Mr.Sanat Kapoor, Advs.

versus

INCOME TAX OFFICER, CIRCLE 59-1 & ANR. Respondents

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



24.

+ **W.P.(C) 14100/2021 & CM APPL.44486/2021**

MUKESH ARORA –HUF Petitioner

Through Mr. Salil Kapoor, Mr. S.K. Gambhir,
Mr. C. S. Anand, Ms. Ananya Kapoor
and Mr.Sanat Kapoor, Adv.

versus

INCOME TAX OFFICER, WARD 59-8 & ANR. Respondents

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

25.

+ **W.P.(C) 14229/2021 & CM APPL.44883/2021**

SANJIV MAHESHWARIPetitioner

Through Mr.Ashish Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents

Through Mr.Kunal Sharma, Sr. Standing
Counsel for the Revenue.

26.

+ **W.P.(C) 14266/2021 & CM APPL.44953/2021**

REENA SINGH Petitioner

Through Ms. Divya and Mr.Ruchesh Sinha,
Adv.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through Mr. Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC.
Ms. Archana Gaur, Adv. for UOI.
Mr.Rishabh Sahu, Central Govt. Sr.
Counsel for R-3.



27.

+ **W.P.(C) 14337/2021**

SUHARSH ARORA

..... Petitioner

Through Mr. Ved Kumar Jain, Advocate with
Ms. Richa Mishra.

versus

INCOME TAX OFFICER, WARD 48-1 & ORS. Respondents

Through Mr. Abhishek Maratha, Advocate.

28.

+ **W.P.(C) 14533/2021 & CM APPL.45713/2021**

RAVI KUMAR GUPTA

..... Petitioner

Through Mr. Aditya Dewan, Mr. Sahil
Chandra, Mr. Aditya Hooda, Mr.
Vivek Mishra, Advs.

versus

UNION OF INDIA AND ORS

..... Respondents

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

29.

+ **W.P.(C) 14610/2021 & CM APPL.46026/2021**

SANGITA GARG

..... Petitioner

Through Ms. Vaishali Gupta, Advocate with
Mr. Anubhav Gupta and Mr. Vikas
Poonia, Advocates.

versus

OFFICE OF INCOME TAX OFFICER, WARD 59(3), DELHI &
ORS. Respondents

Through Mr.Ajit Sharma, Advocate.
Mr.Narendra Kumar Srivastava,
Advocate for R-4.



30.

+

W.P.(C) 14711/2021 & CM APPL.46325/2021

SUSHMA GOEL

..... Petitioner

Through Ms.Vaishali Gupta, Mr.Anubhav
Gupta and Mr.Vikash Poonia, Advs.

versus

OFFICE OF INCOME TAX OFFICER, WARD 59(6), DELHI

& ORS.

..... Respondents

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

Mr. Avnish Singh and Ms. Pushplata
Singh, Advs. for R-4/UOI.

31.

+

W.P.(C) 14712/2021 & CM APPL.46327/2021

UPENDRA GULATI

..... Petitioner

Through Ms.Vaishali Gupta, Mr.Anubhav
Gupta and Mr.Vikash Poonia, Advs.

versus

OFFICE OF ASSISTANT COMMISSIONER OF INCOME

TAX, CIRCLE 28(1), DELHI & ORS.

..... Respondents

Through Mr.Ajit Sharma, Sr. SC with
Mr.Anant Ram Mishra, Adv.

32.

+

W.P.(C) 15071/2021 & CM APPL.47521/2021

SABH INFRASTRUCTURE LIMITED

..... Petitioner

Through Mr.Salil Kapoor, Mr.C.S. Anand,
Mr.Sumit Lalchandani & Mr.Tarun
Chanana, Advs.

versus

INCOME TAX OFFICER, WARD 22-1 & ANR. Respondents

Through Mr.Sunil Agarwal, Sr. SC, Mr.Tushar



Gupta, Jr. SC and Mr.Samarth
Chaudhari, Adv.

33.

+ **W.P.(C) 15074/2021 & CM APPL.47528/2021**
SANJAY KUMAR Petitioner
Through Mr.Sagar Rohtagi, Adv.
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents
Through Mr.Abhishek Maratha, Sr. SC,
Mr.Pratyaksh Gupta, Jr. SC for
Revenue.

34.

+ **W.P.(C) 15090/2021 & CM APPL.47574/2021**
POOJASMIT INVESTMENTS AND TRADING PRIVATE
LIMITED Petitioner
Through Mr. Salil Kapoor, C.S. Anand, Sumit
Lalchandani & Tarun Chanana, Advs
versus

INCOME TAX OFFICER, WARD 20-1 DELHI & ANR.

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

35.

+ **W.P.(C) 10/2022 & CM APPL.16/2022**
SUMAN JEET AGARWAL Petitioner
Through Mr. Satyen Sethi, Advocate with
Mr. Arta Trana Panda, Advocate.

versus

INCOME TAX OFFICER, WARD 61(1), & ORS. Respondents



Through Mr.Zoheb Hossain, Sr. SC with Mr.
Vipul Agrawal and Mr.Parth Senwal,
Advocates.

36.

+

W.P.(C) 269/2022 & CM APPL.789/2022

SABHARWAL APARTMENTS PRIVATE LIMITED Petitioner

Through Mr. Salil Kapoor, Mr. C. S. Anand,
Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22-2,
DELHI & ANR. Respondents

Through Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

37.

+

W.P.(C) 271/2022 & CM APPL.793/2022

SHANKAR GROWTH FUND PVT LTD Petitioner

Through Ms. Rano Jain & Mr. Venketesh
Chaurasia, Advocates

versus

ACIT, CIRCLE 22(2), DELHI AND ORS Respondents

Through Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

38.

+

W.P.(C) 387/2022 & CM APPL.1117/2022

SOMNATH VIRMANI Petitioner

Through Mr. Sunil Kumar Mukhi,
Mr.Tejaswar Nerwal, Mr. Anshul
Mittal, Advs.

versus



DCIT CIRCLE 13(1) DELHI AND ANR. Respondents
Through Mr.Ajit Sharma, Sr.SC with
Ms.Himangi Kapoor, Adv.

39.

+

W.P.(C) 440/2022 & CM APPL.1229/2022

S N ENTERPRISES

..... Petitioner

Through Mr.Satyen Sethi & Mr.Arta Trana
Panda, Adv.

versus

INCOME TAX OFFICER & ORS. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

40.

+

W.P.(C) 471/2022 & CM APPL.1327/2022

S N ENTERPRISES

..... Petitioner

Through Mr.Satyen Sethi & Mr.Arta Trana
Panda, Adv.

versus

INCOME TAX OFFICER, WARD 63(1) & ORS. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

41.

+

W.P.(C) 496/2022 & CM APPL.1458/2022

ASHISH PODDAR

..... Petitioner

Through Mr. Samyak Jain, Adv.
Mr. Ruchesh Sinha, Ms. Divya, Adv.

versus

INCOME TAX OFFICER WARD 54(1) & ANR. Respondents
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC



42

+

W.P.(C) 511/2022 & CM APPL.1484/2022

SANTOSH INFRATECH PRIVATE LIMITED Petitioner

Through Mr. Ved Jain, Ms. Richa Mishra,
Advs.

versus

INCOME TAX OFFICER, WARD 22-3, DELHI & ORS.

..... Respondents

Through Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs. for
Revenue.

Mr.Neeraj, Mr.Sahaj Garg,
Mr.Vedanash Anand, Mr.Rudra
Paliwal and Mr.Sanjay Pal, Advs. for
R-4.

Ms.Aakanksha Kaul, Mr.Manek
Singh, Mr.Aman Sahani, Advocates
for UOI

43.

+

W.P.(C) 576/2022 & CM APPL.1636/2022

MUKESH KUMAR JAIN Petitioner

Through Mr. Purav Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents

Through Mr.Abhishek Maratha, Sr. SC &
Mr.Pratyaksh Gupta, Jr. SC

44

+

W.P.(C) 592/2022 & CM APPL.1678/2022

SATISH SINGHAL Petitioner

Through Ms. Rano Jain & Mr. Venketesh
Chaurasia, Advocates

versus



ACIT, CIR 22(2), DELHI & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs. for
Revenue.

45

+

W.P.(C) 758/2022 & CM APPL.2160/2022
SANTOSH INFRA TECH PRIVATE LIMITED Petitioner
Through Mr. Ved Jain and Ms. Richa Mishra,
Advs.
versus
INCOME TAX OFFICER, WARD 22-3, DELHI & ORS.
..... Respondents
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel.

46

+

W.P.(C) 965/2022 & CM APPL.2752/2022
SULOCHNA GOEL Petitioner
Through Mr.Kapil Goel & Mr.Sandeep Goel,
Advs.
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
DELHI AND ANR Respondents
Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadiyan, Jr.
Standing Counsel.

47

+

W.P.(C) 989/2022 & CM APPL.2794/2022
SSIPL RETAIL LTD. Petitioner
Through Mr.Gaurav Jain, Ms.Akshita Goyal &
Mr.Shubham Gupta, Advs.
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22(2),
DELHI Respondent
Through Mr.Sunil Kumar Agarwal, Sr.



Standing Counsel.

48

+ **W.P.(C) 795/2022 & CM APPL.2232/2022**

RAJ KUMAR GOEL

..... Petitioner

Through Mr.Kapil Goel and Mr.Sandeep Goel,
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
& ORS

..... Respondents

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

49

+ **W.P.(C) 856/2022 & CM No.2413/2022**

ANAND GOEL

..... Petitioner

Through Mr.Kapil Goel & Mr.Sandeep Goel,
Advs

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
DELHI AND ORS. & ANR.

..... Respondents

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

50

+ **W.P.(C) 900/2022 & CM No.2551/2022**

DEEPAK GOEL

..... Petitioner

Through Mr.Kapil Goel and Mr.Sandeep Goel,
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43 1
DELHI AND ORS & ANR.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv.



51

+

W.P.(C) 1057/2022 & CM APPL.3029/2022

ONE POINT REALTY PRIVATE LIMITED Petitioner

Through Mr. Ved Jain and Ms. Richa Mishra,
Advs.

versus

INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.

..... Respondents

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC for
Income Tax Department.
Mr.Kamal Kant Jha, SPC for UOI.

52

+

W.P.(C) 1094/2022 & CM APPL.3117/2022

MARK GULATI Petitioner

Through Mr. Nagesh Behl with Mr. Ambrish
Dhawan, Advocates.

versus

ITO WARD 52(1) DELHI & ANR. Respondents

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

53

+

W.P.(C) 1274/2022 & CM APPL.3729/2022

SYNAPE SOLUTIONS PRIVATE LIMITED Petitioner

Through Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. C S Anand, Mr. Sumit
Lalchandani & Mr. Tarun Chanana,
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22-2,
DELHI & ANR. Respondents

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



54

+

W.P.(C) 1380/2022 & CM APPL.4001/2022

SHALU AGRAWAL

..... Petitioner

Through Mr. Ved Jain and Ms. Richa Mishra,
Adv.

versus

INCOME TAX OFFICER, WARD 59-2, DELHI & ORS.

..... Respondents

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

55

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W.P.(C) 1381/2022 & CM APPL.4003/2022

SHALU AGRAWAL

..... Petitioner

Through Mr. Ved Jain and Ms. Richa Mishra,
Adv.

versus

INCOME TAX OFFICER, WARD 59-2, DELHI & ORS.

..... Respondents

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

56

+

W.P.(C) 1624/2022 & CM APPL.4727/2022

STAR WIRE INDIA LIMITED

..... Petitioner

Through Mr.Arn timer, Mr. Rajat Mittal &
Mr.Harsh Bhatia, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22 (2)
DELHI & ANR.

..... Respondents

Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.



57

+

W.P.(C) 1650/2022 & CM APPL.4777/2022

M/S PERFECT POLYCHEM PRIVATE LIMITED Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Adv.

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

Through Mr. Sunil Kumar Agarwal, Sr.
Standing Counsel.

58

+

W.P.(C) 1756/2022 & CM APPL.5066/2022

ONE HEIGHT COLONIZERS PRIVATE LIMITED Petitioner
Through Mr. Ved Jain and Ms. Richa Mishra,
Adv.

versus

INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.

..... Respondents

Through Mr.Raj Kumar Yadav, Adv. for UOI.
Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel with Mr.Tushar
Gupta, Jr. Standing & Mr.Samarth
Chaudhari, Adv.

59

+

W.P.(C) 1759/2022

STAR WIRE INDIA LIMITED Petitioner

Through Mr. Arnav Kumar and Mr. Harssh
Bhatia, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents

Through Mr. Ruchir Bhatia, Sr. Standing
Counsel with Ms. Mansie Jain, Adv.



60

+

W.P.(C) 1761/2022 & CM APPL.5073/2022

BTM EXPORTS LIMITED

..... Petitioner

Through Mr.Salil Kapoor, Ms.Ananya Kapoor,
Mr.Sumit Lalchandani & Mr.Tarun
Chanana, Adv.

versus

INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR

..... Respondents

Through Mr. Kunal Sharma, Advocate.

61

+

W.P.(C) 1886/2022 & CM APPL.5445/2022

BTM EXPORTS LIMITED

..... Petitioner

Through Mr.Salil Kapoor, Ms.Ananya Kapoor,
Mr.Sumit Lalchandani, Mr.Tarun
Chanana, Adv.

versus

INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel for Revenue.

62

+

W.P.(C) 1937/2022 & CM APPL.5566/2022

KESAR DASS ARORA

..... Petitioner

Through Mr. Nagesh Behl with Mr. Ambrish
Dhawan, Advocates.

versus

ITO WARD 62(1) DELHI & ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadian, Jr.
Standing Counsel for Revenue.

63

+

**W.P.(C) 2006/2022 & CM APPL.5758/2022, CM APPL.
13914/2022**

PRATYUSH HANDA

..... Petitioner



Through Dr.Rakesh Gupta, Mr.Somil Agarwal,
Mr.RK Bhardwaj & Mr.Anshul Mittal
versus

INCOME TAX OFFICER WARD 54(1), DELHI & ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. Standing
Counsel with Mr.Vipul Agarwal &
Mr.Parth Semwal, Jr. Standing
Counsels.

64

+ W.P.(C) 2007/2022

AJAY GUPTA

..... Petitioner

Through Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

65

+ W.P.(C) 2012/2022, CM APPL. 12873/2022

NIRAJ AGARWAL

..... Petitioner

Through Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

Through Mr. Zoheb Hossain, Sr. Standing
Counsel with Mr. Vipul Agarwal &
Mr. Parth Semwal, Jr. Standing
Counsels.



66

+ **W.P.(C) 2016/2022 & CM APPL.5765/2022**

MEENA CHAWLA

..... Petitioner

Through Mr.Deepak Singh Thakur, Mr.Ankit
Kashyap & Mr.Shubham Bhardwaj,
Adv.

versus

INCOME TAX OFFICER WARD 61(1), DELHI & ANR.

..... Respondents

Through Mr. Kunal Sharma, Sr. Standing
Counsel with Ms. Zehra Khan, Jr.
Standing Counsel & Mr. Shubhendu
Bhattacharyya, Adv.

67

+ **W.P.(C) 2087/2022 & CM APPL.5992/2022**

JASWANT RAI GROVER

..... Petitioner

Through Mr. Paras Chaudhry & Mr.Dhananjay
Grover, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr. Ruchir Bhatia, Sr. Standing
Counsel.

68

+ **W.P.(C) 2137/2022 & CM APPL.6149/2022, CM APPL.
13913/2022**

PRATYUSH HANDA

..... Petitioner

Through Dr.Rakesh Gupta, Mr.Somil Agarwal,
Mr.R.K. Bhardwaj & Mr.Anshul
Mittal, Adv.

versus

INCOME TAX OFFICER WARD 54(1) DELHI & ANR.

..... Respondents



Through Mr. Puneet Rai, Sr. Standing Counsel.
Mr. Zoheb Hossain, Sr. Standing
counsel with Mr. Vipul Agrawal and
Mr. Parth Senwal, Advocates.

69

+ **W.P.(C) 2238/2022 & CM APPL.6435/2022**
ASHOK KUMAR SHARMA HUF Petitioner
Through Ms.Mitika Choudhary, Adv.
versus
INCOME TAX OFFICER WARD 59(2) & ORS. Respondents
Through Ms. Vibhooti Malhotra, Sr. Standing
Counsel for Revenue with
Mr.Shailendra Singh, Jr Standing
Counsel & Mr.Udit Sharma, Adv.
Mr. Avnish Singh, SCGC for R-
2/UOI.

70

+ **W.P.(C) 2241/2022 & CM APPL.6440/2022**
SHIVA ASPHALTIC PRODUCTS PRIVATE LIMITED
..... Petitioner
Through Ms.Mitika Choudhary, Adv.
versus
INCOME TAX OFFICER WARD 23(1) & ORS. Respondents
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel for Revenue with
Mr.Tushar Gupta, Jr. Standing
Counsel & Mr.Samarth Chaudhari,
Adv.
Mr.Vikrant N Goyal & Mr.Jaswant
Rai Aggarwal Advs, for UOI.

71

+ **W.P.(C) 2265/2022 & CM APPL.6519/2022**
URBAN PUNJAB Petitioner
Through Ms.Mitika Choudhary, Adv.
versus



ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-17 & ORS. Respondents

Through Mr.Kunal Sharma, Sr. Standing
Counsel for Revenue with Ms.Zehra
Khan, Jr. Standing Counsel &
Mr.Shuhendu Bhattacharyya, Adv.
Mr.Nawal Kishore Jha Adv SPC with
Ms.Kalpana Jha, Adv. for R-2.

72

+ **W.P.(C) 2286/2022 & CM APPL.6573/2022**
MAHENDER KUMAR KASHYAP Petitioner

Through Ms.Mitika Choudhary, Adv.
versus

INCOME TAX OFFICER WARD 67(1), & ORS. Respondents

Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel for Revenue with
Mr.Tushar Gupta, Jr. Standing
Counsel & Mr.Samarth Chaudhari,
Adv.
Ms.Saroj Bidawat, SP Counsel for
UOI.

73

+ **W.P.(C) 2290/2022 & CM APPL.6582/2022**
SLG GLOBAL TEX PRIVATE LIMITED Petitioner

Through Ms.Mitika Choudhary, Adv.
versus

ASSISSTANT COMMISSIONER OF INCOME TAX, CIRCLE 22
(2), & ORS. Respondents

Through Mr. Ruchir Bhatia, Sr. Standing
Counsel.
Mr. Prakash Kumar, Central Govt.
Senior Counsel for R-2.

74

+ **W.P.(C) 2339/2022**
SWIFT REALTECH PRIVATE LIMITED Petitioner

Through Mr.Ajay Wadhwa, Ms. Snehil Jha &



Ms.Vanshika Taneja, Adv.

versus

INCOME TAX OFFICER WARD 22(3) DELHI & ANR.

..... Respondents

Through Mr.Puneet Rai, Sr. Standing Counsel
with Ms.Adeeba Mujahid, Jr.
Standing Counsel.

75

+ W.P.(C) 2357/2022 & CM APPL.6789/2022

PUNEET GHAI

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sumit
Lalchandani & Ms.Ananya Kapoor,
Adv.

versus

INCOME TAX OFFICER, WARD 59-3, DELHI & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. Standing
Counsel with Mr.Shailendra Singh, Jr.
Standing Counsel & Mr.Udit Sharma,
Adv.

76

+ W.P.(C) 2378/2022 & CM APPL.6834/2022

GAUTAM CHAND JAIN

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 58 (1)
& ORS.

..... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel
with Mr.Luqman Hasan, Adv.

77

+ W.P.(C) 2441/2022 & CM APPL.7047/2022

M/S SAGAR POLYCHEM PVT. LTD.

..... Petitioner

Through Mr. Arzoo Raj and Mr. Ankur Das,
Adv.



versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.

78

+

W.P.(C) 2442/2022 & CM APPL.7049/2022

M/S SAGAR POLYCHEM PRIVATE LIMITED Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Advs.

versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.

79

+

W.P.(C) 2452/2022 & CM APPL.7066/2022

MR. VIJAY KUMAR GOEL Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Advs.

versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Abhishek Maratha, Sr. Standing
Counsel.

80

+

**W.P.(C) 2516/2022 & CM APPL.7200/2022, CM
APPL.12637/2022**

GAGAN CHADHA Petitioner
Through Mr.Satyalipsu Ray, Mr. Nitin Gulati
& Ms.Shilpa Kulkarni, Advs.

versus

INCOME TAX OFFICER WARD 54(1) DELHI & ANR.

..... Respondents
Through Mr.Zoheb Hossain, Sr. Standing
Counsel with Mr.Vipul Agarwal &



Mr.Parth Senwal, Jr. Standing
Counsel.

81

+

W.P.(C) 2523/2022

SECOM SERVICES INDIA PVT. LTD.

..... Petitioner

Through Mr.Abdhesh Chaudhary & Mr.Akshat
Gupta, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr.Virender Pratap Singh Charak,
Ms.Shubhra Parashar, Mr.Pushpender
Singh Charak, Mr.Kapil Gaur,
Mr.Vaishnav Kirti Singh,
Mr.Shubham Ahuja, Mr.Sanjay Singh
Chauhan, Mr.Ram Pal Singh Tomar,
Mr.Gyanwardhan Singh,
Mr.Inderdeep Singh, Mr.Vivek
Nagar, Advs.

Mr.Sunil Kumar Agarwal, Sr. St.
counsel with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.

82

+

W.P.(C) 2570/2022 & CM APPL.7345/2022

EVOLVE BRANDS PRIVATE LIMITED

..... Petitioner

Through Mr.Piyush Kaushik, Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-1 &
ANR.

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel & Mr.Shubhendu
Bhattacharyya, Adv.



83

+

W.P.(C) 2588/2022 & CM APPL.7378/2022

AJAY JAIN (HUF)

..... Petitioner

Through Mr.Nishit Gandhi & Ms.Akshita
Bhandari, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent

Through Mr.Ajit Sharma, Sr. Standing
Counsel.

84

+

W.P.(C) 2669/2022 & CM No.7649/2022

T S AND SONS HUF

..... Petitioner

Through Mr.Gaurav Jain, Ms.Akshita Goyal,
Mr.Shubham Gupta, Advs

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43(1),
DELHI Respondent

Through Mr.Sunil Kumar Agarwal, Sr. St.
counsel with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.

85

+

W.P.(C) 2698/2022 & CM No.7707/2022

ABHINAV JINDAL HUF

..... Petitioner

Through Kapil Goel and Sandeep Goel Adv

versus

INCOME TAX OFFICER WARD 54 (1) DELHI AND ORS.

..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

86

+

W.P.(C) 2705/2022 & CM APPL.7720/2022

M/S PERFECT POLYCHEM PRIVATE LIMITED Petitioner

Through Mr. Arzoo Raj and Mr. Ankur Das,
Advs.



versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Sunil Kumar Agarwal, Sr. St.
counsel with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Adv.

87

+ **W.P.(C) 2764/2022 & CM APPL.7927/2022**

MS. MANJU KUMARI PREMSAGAR PRASAD Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Adv.

versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Ms.Vibhooti Malhotra, Sr. Standing
Counsel with Mr.Shailendra Singh, Jr.
Standing Counsel & Mr.Udit Sharma,
Adv.

89

+ **W.P.(C) 2835/2022 & CM APPL.8162/2022**

ANKIT JAIN Petitioner
Through Mr.Anuj Aggarwal, Mr.Vikrant
Chawla, Ms.Ayushi Bansal &
Mr.Sanyam Suri, Adv.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.
..... Respondents
Through Mr.Ajit Sharma, Sr. Standing
Counsel.
Ms.Archana Gaur, Advocate for UOI
Through Ms.Mansi Gupta, Advocate
(proxy).



90

+

W.P.(C) 2853/2022 & CM APPL.8220/2022

SANJU AGARWAL

..... Petitioner

Through Mr.P.Roychaudhuri, Adv.

versus

ITO, WARD 54 (1), DELHI & ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha

Kadian, Jr.SC

91

+

W.P.(C) 2861/2022 & CM APPL.8267/2022

P.K. MARKETING COMPANY

..... Petitioner

Through Ms. Manisha Agrawal Narain, CGSC
with Mr., Aditya Singh Deshwarl,
Mr.Anuj Aggarwal, Mr.Vikrant
Chawla, Ms.Ayushi Bansal &
Mr.Sanyam Suri, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr.SC. with
Mr. Shaliendra Singh and Mr. Udit
Sharma, Advocates.

Mr.Shailendra Singh, Advocate.

Ms.Manisha Agrawal Narain, CGSC
with Mr. Aditya Singh Deshwal,
Advocate for respondent No.2.

92

+

W.P.(C) 2956/2022 & CM APPL.8579/2022

SAGARI LEATHERS PVT. LTD.

..... Petitioner

Through Mr. Anjit Kumar, Sr. Advocate with
Mr.Sandeep Chilana, Ms.Yashodhara
Burmon Roy & Ms.Shambhavi Singh,
Advs.

versus



PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND ANR. Respondents

Through Mr.Sunil Kumar Agarwal, Sr. Standing Counsel with Mr.Tushar Gupta, Jr. Standing Counsel & Mr.Samarth Chaudhari, Adv.

95

+ **W.P.(C) 3038/2022 & CM APPL.8822/2022**
M/S SANT SANDESH MEDIA AND COMMUNICATION PVT. LTD. Petitioner

Through Mr.Rishab Singla & Mr. Pawan Shree Agrawal, Adv.

versus

INCOME TAX OFFICER WARD 22(3) DELHI AND ANR

.... Respondents

Through Mr.Sunil Kumar Agarwal, Sr. Standing Counsel with Mr.Tushar Gupta, Jr. Standing Counsel & Mr.Samarth Chaudhari, Adv.

96

+ **W.P.(C) 3070/2022 & CM APPL.8881/2022**
CONCEPT INFRADEVELOPERS PVT LTD Petitioner

Through Mr.Rajeev Sharma & Mr.Aditya Sharma, Adv.

versus

INCOME TAX DEPARTMENT, OFFICE OF THE INCOME TAX OFFICER WARD -6 (1), DELHI AND ANR. Respondents

Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadiyan, Jr. Standing Counsel.

97

+ **W.P.(C) 3074/2022 & CM APPL.8887/2022**
ABHISHEK AGGARWAL Petitioner



Through Mr.P Roychaudhuri, Adv.
versus
ITO WARD 54 (1), DELHI & ANR. Respondents
Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadiyan, Jr.
Standing Counsel.

98

+ **W.P.(C) 3080/2022 & CM APPL.8923/2022**
DEEPAK AGGARWAL Petitioner
Through Mr. P Roychaudhuri, Adv.
versus

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

99

+ **W.P.(C) 3081/2022 & CM APPL.8927/2022**
DEEPAK AGGARWAL Petitioner
Through Mr.P Roychaudhuri, Adv.
versus

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

100

+ **W.P.(C) 3290/2022 & CM APPL.9559/2022**
RAJEEV KUMAR AGGARWAL Petitioner
Through Mr.Sourav Vig & Mr.Tushar Gupta,
Adv.
versus



INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Respondents
Through Mr.Abhishek Maratha, Sr. Standing
Counsel with Mr.Pratyaksh Gupta, Jr.
Standing Counsel.
Mr.Awadhesh Kumar Singh, Adv. for
R-2 & R-3.

101

+ **W.P.(C) 3291/2022 & CM APPL.9561/2022**
ALOK KUMAR AGGARWAL Petitioner
Through Mr.Sourav Vig & Mr.Tushar Gupta,
Advs.
versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Respondents
Through Ms.Vibhooti Malhotra, Sr. Standing
Counsel with Mr.Shailender Singh, Jr.
Standing Counsel & Mr.Udit Sharma,
Adv.
Mr.Awadhesh Kumar Singh, Adv. for
R-2 & R-3.

106

+ **W.P.(C) 3438/2022 & CM APPL.10035/2022**
STRATAGEM PORTFOLIO (P) LTD Petitioner
Through Mr.Gautam Jain & Mr.Piyush Kumar
Kamal, Advs.
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2)
DELHI & ANR. Respondents
Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.

107

+ **W.P.(C) 3503/2022 & CM APPL. 10328/2022**
BHOLENATH FOODS LIMITEDPetitioner
Through Mr Rishabh Jain, Adv.



versus

DY. COMMISSIONER OF INCOME TAX, CIRCLE-4(2)
NEW DELHI

.....Respondent

Through Mr. Kunal Sharma, Sr Standing
counsel with Mr Zehra Khan and Mr
Shubhendu Bhattacharyya, Advs.

108

+ **W.P.(C) 3525/2022**

UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED
SAROJ BALA GUPTA

.....Petitioner

Through Mr Digvijay Rai, Adv. for Mr Sushil
Tekriwal, Adv.

Versus

INCOME TAX OFFICER

.....Respondent

Through Mr Ajit Sharma, Sr Standing Counsel.

109

+ **W.P.(C) 3573/2022 & CM APPL.10551/2022**

ARUN KUMAR SODHANI

..... Petitioner

Through Dr. Rakesh Gupta, Advocate with
Mr. Somil and Mr. Anshul Mittal,
Advocates.

versus

INCOME TAX OFFICER WARD 52(1) DELHI & ANR.

..... Respondents

Through Mr. Kunal Sharma, Advocate with
Mr. Zehra Khan and Mr. Shubhendu
Bhattacharyya, Advocates.

110

+ **W.P.(C) 3588/2022 & CM APPL.10571/2022**

KVS TRADERS

..... Petitioner

Through Mr. Venketesh Chaurasia, Advocate



with Ms. Rano Jain, Advocate.

versus

ACIT, CIR 49(1), DELHI & ANR. Respondents
Through Ms.Vibhooti Malhotra, Advocate
with Mr. Shailendra Singh and Mr.
Udit Sharma, Advocates.

111

+ **W.P.(C) 3595/2022**

UMESH KUMAR GUPTA Petitioner
Through Mr. Sushil K. Tekriwal, Advocate
with Dr. Mamta Tekriwal, Advocate.

versus

INCOME TAX OFFICER Respondent
Through Mr. Ajit Sharma, Advocate.

112

+ **W.P.(C) 3628/2022 & CM APPL. 10749/2022**

SANDEEP JAIN Petitioner
Through Mr. Arnav Kumar, Mr. Rajat Mittal
and Mr. Suprateek Neogi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22 (2), DELHI & ANR. Respondents
Through Mr. Sunil Kumar Agarwal, Sr. SC
with Mr. Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.

113

+ **W.P.(C) 3630/2022 & CM APPLs. 10759/2022**

SANDEEP JAIN Petitioner
Through Mr. Arnav Kumar, Mr. Rajat Mittal
and Mr. Suprateek Neogi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME



TAX CIRCLE 22 2 DELHI & ANR. Respondents
Through Mr. Sunil Kumar Agarwal, Sr. SC
with Mr. Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.

114

+ **W.P.(C) 3692/2022 & CM APPL.10960/2022**
MANSI AGGARWAL Petitioners
Through Mr. Abhishek Garg, Advocate with
Mr. Aayush Kuchhal, Mr. Yash
Gaiha, Advocates

versus

INCOME TAX OFFICER WARD 62(1) & ANR. Respondents
Through Mr. Sanjay Kumar & Ms. Easha
Kadiyan, Advocates.

115

+ **W.P.(C) 3699/2022 & CM APPL.10974/2022**
RAKESH KUMAR AGGARWAL Petitioner
Through P. Roychaudhuri, Advocate

versus

ACIT, CIRCLE - 59(1), DELHI & ANR. Respondents
Through Mr. Ajit Sharma, Sr. SC.

116

+ **W.P.(C) 3708/2022 & CM APPL.11015/2022**
PARAG GUPTA (SINCE DECEASED), THROUGH HIS LEGAL
REPRESENTATIVES - SH. PREM CHAND GUPTA Petitioner

Through Mr. Abhishek Garg, Advocate with
Mr. Aayush Kuchhal, Mr. Yash
Gaiha, Advocates

versus

INCOME TAX OFFICER WARD 62(1) & ANR. Respondents
Through Mr. Kunal Sharma, Advocate
Mr. Himanshu Pathak, Sr. Panel
Counsel for R-2.



117

+ **W.P.(C) 3758/2022 & CM APPL.11187/2022**
SHIV KUMAR GOEL Petitioner
Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

118

+ **W.P.(C) 3774/2022 & CM APPL.11216/2022**
PREM CHAND GUPTA Petitioner
Through Mr. Abhishek Garg, Mr. Aayush
Kuchhal and Mr. Yash Gaiha, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1),
DELHI & ANR. Respondents
Through Mr. Abhishek Maratha, Sr. SC with
Mr. Pratyaksh Gupta, Jr. SC.

119

+ **W.P.(C) 3780/2022 & CM APPL.11228/2022**
SHIV KUMAR GOEL Petitioner
Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

120

+ **W.P.(C) 3804/2022 & CM APPL.11281/2022**
SHANTI LAL PORWAL Petitioner



Through Mr. Nitin Gulati, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 59(1),
DELHI & ANR. Respondents

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

121

+ **W.P.(C) 3808/2022 & CM APPL.11288/2022**

SHIV KUMAR GOEL Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents

Through Mr. Ruchir Bhatia, Sr. SC with
Ms. Mansie Jain, Adv for Revenue.

122

+ **W.P.(C) 3817/2022 & CM APPL.11311/2022**

INDRA PORWAL Petitioner

Through Mr. Nitin Gulati, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 59(1),
DELHI & ANR. Respondents

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

123

+ **W.P.(C) 3831/2022 & CM APPL.11371/2022**

DAVINDER BAJAJ Petitioner

Through Mr. Ved Kumar Jain and Mr. Richa
Mishra, Advs.



versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 67-1,
DELHI & ORS. Respondents

Through Mr. Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC.
Ms. Archana Gaur, Adv. for UOI.

124

+ **W.P.(C) 3876/2022 & CM APPL.11537/2022**

DEEPAK CHOUDHARY Petitioner

Through Mr. Nitin Gulati, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 60(1), DELHI & ANR. Respondents

Through Mr. Vibhooti Malhotra, Sr. Standing
Counsel with Mr. Shailendra Singh,
Jr. Standing Counsel
Mr. Udit Sharma, Advocate for
Income Tax.

125

+ **W.P.(C) 3942/2022 with CM APPL. 11747/2022**

UMA GOEL Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 22(2), DELHI & ANR. Respondents

Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

126

+ **W.P.(C) 3951/2022 with CM APPL. 11773/2022**

UMA GOEL Petitioner

Through Mr. T.M. Shivkumar, Adv.



versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

127

+ **W.P.(C) 4045/2022**
ANIL KUMAR Petitioner
Through Mr. Dinesh Mohan Sinha, Advocate.

versus
INCOME TAX OFFICER AND ANR. Respondents
Through Mr. Ajit Sharma, Advocate

128

+ **W.P.(C) 4174/2022**
MEGHA JAIN Petitioner
Through Mr. Dinesh Mohan Sinha, Advocate.
versus

INCOME TAX OFFICER & ANR. Respondents
Through Mr. Ajit Sharma, Advocate.

129

+ **W.P.(C) 4177/2022, C.M.APPLs.12521-22/2022**
SHYAMPREM ESTATE PRIVATE LIMITED (FORMERLY
KNOWN AS SPIL FINANCIAL SERVICES PVT. LTD.)
..... Petitioner
Through Mr. Nitin Gulati, Advocate.
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22(2), DELHI & ANR. Respondents
Through Mr. Puneet Rai, Sr. SC with



Ms.Adeeba Mujahid, Jr. SC.
Ms. Archana Gaur, Adv. for UOI.

130

+ **W.P.(C) 4187/2022 & CM APPL. 12540/2022**
SHANKER LAL SINGHANIA Petitioner
Through Mr. Kapil Goel and Mr. Sandeep
Goel, Advocates.
versus

ASSISTANT COMMISSIONER OF
INCOME TAX CIRCLE 59 (1) DELHI AND ORS Respondents
Through Mr. Ajit Sharma, Advocate

131

+ **W.P.(C) 4266/2022**
N M INDUSTRIES LIMITED Petitioner
Through Mr. Salil Kapoor, Mr. C. S. Anand,
Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.
versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 5, DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Advocate.

132

+ **W.P.(C) 4268/2022 & CM APPLs. 12686-12687/2022**
N M INDUSTRIES LIMITED Petitioner
Through Mr. Salil Kapoor, Advocate with
Ms. Ananya Kapoor, Advocate.
versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 5, DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Advocate.



133

+ **W.P.(C) 4348/2022 & CM APPLs.12995-96/2022**
M/S PCG FINVEST LIMITED- FORMERLY KNOWN AS
SUBHRA FINVEST INDIA LIMITED Petitioner
Through Mr. Ved Jain, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22-2,
DELHI & ORS. Respondents
Through Mr. Puneet Rai, Advocate for
Revenue.
Mr. Rajkumar Yadav with
Mr. Animesh Kumar, Advs. for UOI.

134

+ **W.P.(C) 4408/2022 & CM APPLs.13142-43/2022**
BRIJ BHUSHAN GUPTA Petitioner
Through Mr. Salil Kapoor, Mr. C. S. Anand,
Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1,
DELHI & ANR. Respondents
Through Ms. Vibhooti Malhotra, Sr. Standing
Counsel with Mr. Shailendera Singh
and Mr. Udit Sharma, Advs.

135

+ **W.P.(C) 4459/2022 & CM APPLs.13299-13300/2022**
BRIJ BHUSHAN GUPTA Petitioner
Through Mr. Salil Kapoor, Mr. C. S. Anand,
Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1,
DELHI & ANR. Respondents



Through Ms. Vibhooti Malhotra, Sr. Standing
Counsel with Mr. Shailendera Singh
and Mr. Udit Sharma, Advs.

136

+ **W.P.(C) 4507/2022 & CM APPLs.13487-88/2022**

PAWAN CHAUDHARY Petitioner

Through Mr. Venketesh Chaurasia and Ms.
Rano Jain, Advs.

versus

ITO, WARD 35(5), DELHI & ANR. Respondents

Through Mr. Sanjay Kumar with
Ms. Easha Kadian, Advocates.

137

+ **W.P.(C) 4511/2022 & CM APPLs.13496-97/2022**

CLUSTER OVERSEAS PRIVATE LIMITED Petitioner

Through Mr. Mudit Bansal, Mr. Ramesh Kumar
Jain, Mr. Amresh Singh, Advocates.

versus

INCOME TAX OFFICER WARD 6(1) DELHI Respondent

Through Mr. Sanjay Kumar with
Ms. Easha Kadian, Advocates.

138

+ **W.P.(C) 4260/2022 & CM APPL. 12668/2022**

VEEKAY GENERAL INDUSTRIES Petitioner

Through Mr. Piyush Kaushik, Advocate.

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX -20, NEW
DELHI & ANR. Respondents

Through Mr. Abhishek Maratha, Advocate.



139

+ **W.P.(C) 4692/2022 & C.M.Nos.14047-14048/2022**
LOTUS HERBALS PVT LTD Petitioner
Through Mr.Rohit Jain with Mr.Aniket
D.Agrawal, Advocates.
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.
..... Respondents
Through Mr.Zoheb Hossain, senior standing
counsel with Mr.Parth Senwal,
Advocate.

140

+ **W.P.(C) 4695/2022, CM APPL. 14053/2022, CM APPL. 14063/2022**
BRIJ BHUSHAN GUPTA Petitioner
Through Mr. Sanat Kapoor, Advocate.
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1,
DELHI & ANR. Respondents
Through Ms. Vibhooti Malhotra, Advocate.

141

+ **W.P.(C) 4697/2022, CM APPL. 14061/2022**
MOHIT BAJAJ Petitioner
Through Mr. Abhinav Goyal, Advocate.
versus

UNION OF INDIA AND ORS Respondents
Through Mr. Mohit Sharma, Sr. Panel counsel
with Mohd. Fuzail Khan and
Mr.Ashutosh Srivastava, Advocates
for UOI
Mr. Abhishek Maratha, Advocate.



142

+ **W.P.(C) 4737/2022, CM APPL. 14170/2022, CM APPL. 14180/2022**

KARAN VIR SINGH Petitioner
Through Mr. Dhruv Agrawal, Sr. Advocate
with Mr. Nishit Agrawal and
Mr. Harsh Mishra, Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through Mr. Ajit Sharma, Advocate.

143

+ **W.P.(C) 4567/2022 & C.M.Nos.13706-13707/2022**

BHUSHAN LAL PANDITA Petitioner
Through Mr.Gaurav Jain, Advocate.

versus

INCOME TAX OFFICER WARD 67(1) NEW DELHI
..... Respondent
Through Mr.Sunil Kumar Agarwal, standing
counsel

144

+ **W.P.(C) 4584/2022 & C.M.Nos.13747/2022, 13824/2022**

LALA SHER SINGH MEMORIAL JEEVAN VIGYAN TRUST
SOCIETY Petitioner
Through Mr.Mudit Bansal, Mr. Ramesh Kumar
Jain, Mr. Amresh Singh, Advocates

versus

THE DCIT CIRCLE EXEMPT 1 (1) DELHI Respondent
Through Mr.Abhishek Maratha, standing
counsel.



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+ **W.P.(C) 7900/2021 & CM APPL.24560/2022**

REKHA GUPTA

..... Petitioner

Through: Mr.S.K.Mukhi, Advocate

versus

THE INCOME TAX OFFICER & ORS.

..... Respondents

Through

CORAM

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER

% **24.03.2022**

By way of the present batch of petitions, this Court has been called upon to decide the validity of E-notices issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The Petitioners have classified the matters in the following categories:

1. **Category A:** is in respect of writ petitions where Notice is dated 31st March, 2021 or before but digitally signed on or after 1st April, 2021, however sent and received on or after 1st April, 2021.
2. **Category B:** is in respect of writ petitions where Notice is dated 31st March, 2021 or before, digitally not signed, however sent and received on or after 1st April, 2021.
3. **Category C:** is in respect of writ petitions where Notice is dated 31st March, 2021 or before, digitally signed on or before 31st March, 2021, however sent and received on or after 1st April, 2021.



As the deadline for passing the assessment order in most of the cases is 31st March, 2022, this Court is of the view that it would not be possible to pass a judgment prior thereto. Accordingly, proceedings pursuant to the impugned reassessment notices are stayed till further orders.

List on 11th April, 2022.

MANMOHAN, J

DINESH KUMAR SHARMA, J

MARCH 24, 2022

Pallavi