



\$~57, 55, 56, 58-324, 326-331 & 22

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

+ W.P.(C) 262/2023

AADHAR TOURS AND TRAVELS PVT LTDPetitioner
Through:

versus

UNION OF INDIA & ORS.Respondents

Through:

55

+ W.P.(C) 13458/2022

M/S BCL SECURE PREMISES PVT. LTD.Petitioner
Through:

versus

UNION OF INDIA & ORS.Respondent

Through:

56

+ W.P.(C) 14411/2022

SH. RAM AVTAR AGARWALPetitioner
Through:

versus

UNION OF INDIA AND ORSRespondents

Through:

58

+ W.P.(C) 14786/2022

AVINASH KUMAR SETIAPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 30-1, EARLIER KNOWN
AS ASST. COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE -15, DELHI & ANR.Respondents

Through:



59

+

W.P.(C) 16664/2022

MUMTAZ PATEL SIDDIQUI

.....Petitioner

Through:

versus

ASSESSING OFFICER, INCOME TAX

DEPARTMENT, WARD NO. 30(5), DELHI.....Respondent

Through:

60

+

W.P.(C) 5632/2023

DEEPAK GUPTA

.....Petitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT

CENTRE, DELHI

.....Respondent

Through:

61

+

W.P.(C) 5635/2023

ANKITA GARG

.....Petitioner

Through:

versus

ITO WARD 43(6) DELHI & ANR.

.....Respondents

Through:

62

+

W.P.(C) 5638/2023

SATISH GOYAL

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 49(1),

DELHI & ORS.

.....Respondents

Through:

63

+

W.P.(C) 5645/2023

PRAMOD KUMAR GUPTA

.....Petitioner



Through:

versus

ACIT, CIR 25(1), DELHI & ANR.

.....Respondents

Through:

64

+ W.P.(C) 5646/2023

PAWAN SINGLA

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 43(6)

DELHI & ORS.

.....Respondents

Through:

65

+ W.P.(C) 5648/2023

NORTH TOWN ESTATES PRIVATE LIMITEDPetitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME

TAX CIRCLE 16(1) & ANR.

.....Respondents

Through:

66

+ W.P.(C) 5651/2023

DRAKE PROPERTIES PVT LTD

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 7(1)

DELLHI & ANR.

.....Respondents

Through:

67

+ W.P.(C) 5652/2023

KLAXON TRADING PRIVATE LIMITEDPetitioner

Through:

versus



- INCOME TAX OFFICER WARD 14(3)
DELHI & ORS.Respondents
Through:
- 68**
+ W.P.(C) 5658/2023
ANKITA GARGPetitioner
Through:
versus
- ITO WARD 43(6) DELHI & ANR.Respondents
Through:
- 69**
+ W.P.(C) 8064/2024 & CM APPL. 33261/2024 (Stay)
NIRMAL KUMAR DHAMMANIPetitioner
Through:
versus
- INCOME TAX OFFICER WARD 28(1),
DELHIRespondent
Through:
- 70**
+ W.P.(C) 298/2023
DIVYA BUILDMART PVT LTDPetitioner
Through:
versus
- UNION OF INDIA & ORS.Respondents
Through:
- 71**
+ W.P.(C) 1005/2023
VASHULINGA FINANCE PRIVATE LTDPetitioner
Through:
versus
- ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 25 1Respondent
Through:



72

+

W.P.(C) 1509/2023

N.N. FINANCIAL SERVICES PVT. LTD.Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 18-1,
DELHI & ANR.

....Respondents

Through:

73

+

W.P.(C) 2214/2023

SWADESHI TUBES LTD.

....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 22(2), NEW DELHI

....Respondent

Through:

74

+

W.P.(C) 2232/2023

DINESH GOYAL

....Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME
TAX CIRCLE 13. 1 NEW DELHI

....Respondent

Through:

75

+

W.P.(C) 2370/2023

TARIK HANDA

....Petitioner

Through:

versus

ITO WARD, 50(1) NEW DELHI & ORS.

....Respondents

Through:

76

+

W.P.(C) 2543/2023



RAJ INFRA REALTORS PRIVATE LIMITEDPetitioner
Through:

versus

INCOME TAX OFFICER WARD 21(1)
DELHI & ORS.Respondents

Through:

77

+ W.P.(C) 2844/2023

SV REALTORS PRIVATE LIMITEDPetitioner
Through:

versus

THE ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE-22 (2) NEW DELHI & ANR.Respondents

Through:

78

+ W.P.(C) 2889/2023

ASP DEVELOPERS PRIVATE LIMITEDPetitioner
Through:

versus

ITO WARD 1(1) NEW DELHI & ORS.Respondents
Through:

79

+ W.P.(C) 2890/2023

GAMUT COMMERCIALS PRIVATE LIMITEDPetitioner
Through:

versus

ITO WARD 10 (1) NEW DELHI & ORS.Respondents
Through:

80

+ W.P.(C) 2891/2023

AJAY MITTALPetitioner



Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 52 1 DELHIRespondent

Through:

81

+ W.P.(C) 2896/2023

SHOURYA INFRASTRUCTURE PRIVATE LIMITED
.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 23(1) DELHI & ORS.
.....Respondent

Through:

82

+ W.P.(C) 3005/2023

ISRAR ALI KHANPetitioner

Through:

versus

ITO WARD 28 (5) NEW DELHI & ORS.Respondents

Through:

83

+ W.P.(C) 3068/2023

DUKE SPONGE AND IRON PRIVATE LIMITED
.....Petitioner

Through:

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 7(1), DELHI & ANR.Respondents

Through:

84

+ W.P.(C) 3097/2023



VINTAGE FOOTWEAR PRIVATE LIMITEDPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 26(3),
NEW DELHI & ANR.Respondents
Through:

85

+ W.P.(C) 3106/2023

DIVINE SOFTECH PRIVATE LIMITEDPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 7(1),
DELHI & ANR.Respondents
Through:

86

+ W.P.(C) 3136/2023

AMIT JAINPetitioner
Through:

versus

INCOME TAX OFFICER WARD 47(1), DELHI ...Respondent
Through:

87

+ W.P.(C) 3138/2023

PAWANSUT MEDIA SERVICES PVT LTD.Petitioner
Through:

versus

INCOME TAX OFFICE WARD 19 3 NEW
DELHI AND ANR.Respondents
Through:

88

+ W.P.(C) 3172/2023



HARJEET SINGH KANDHARI
Through:

.....Petitioner

versus

INCOME TAX OFFICER WARD 53(1)
DELHI & ORS.

.....Respondents

Through:

89

+ W.P.(C) 3223/2023

AMIT JAIN (HUF)

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 35(1)
NEW DELHI

.....Respondent

Through:

90

+ W.P.(C) 3278/2023

SHANTI DEVI CHARITABLE TRUST

.....Petitioner

Through:

versus

INCOME TAX OFFICER & ANR.

.....Respondents

Through:

91

+ W.P.(C) 3281/2023

SUNITA SHARMA

.....Petitioner

Through:

versus

ITO, WARD 36(1), DELHI & ANR.

.....Respondents

Through:

92

+ W.P.(C) 3396/2023

RAJAT SIKKA (HUF)

.....Petitioner



Through:

versus

INCOME TAX OFFICER, WARD 30(1),
NEW DELHI

.....Respondent

Through:

93

+ W.P.(C) 3408/2023

ANCHAL NARANG

.....Petitioner

Through:

versus

ITO WARD 44 6 NEW DELHI

.....Respondent

Through:

94

+ W.P.(C) 3470/2023

SEASHELL BUILDSPACES PRIVATE LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 23(1) DELHI & ORS.

.....Respondent

Through:

95

+ W.P.(C) 3513/2023

GAIN CAPITAL PRIVATE LIMITED

.....Petitioner

Through:

versus

ACIT(OSD) DELHI & ORS.

.....Respondents

Through:

96

+ W.P.(C) 3533/2023

GAYATRI DHODY

.....Petitioner



Through:

versus

INCOME TAX OFFICER, WARD 29 (1),
DELHI AND ANR. & ORS.

.....Respondents

Through:

97

+ W.P.(C) 3572/2023

GAIN CAPITAL PRIVATE LIMITED

.....Petitioner

Through:

versus

ACIT(OSD), DELHI & ORS.

.....Respondents

Through:

98

+ W.P.(C) 3573/2023

SONA JOSHI

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 60(1) & ORS.

.....Respondent

Through:

99

+ W.P.(C) 3574/2023

MEENU GOYAL

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 58(3)

.....Respondent

Through:

100

+ W.P.(C) 3618/2023

SUBASH GOYAL HUF

.....Petitioner

Through:



versus

ITO, WARD 36(1), DELHI & ANR.Respondents
Through:

101

+ W.P.(C) 3668/2023

HARSHIT FINVEST PVT LTDPetitioner
Through:

versus

INCOME TAX OFFICER, WARD-11(1) & ANR.Respondent
Through:

102

+ W.P.(C) 3672/2023 & CM APPL. 10804/2024 (Interim Stay)

VINOD GOYAL AND SONSPetitioner
Through:

versus

ITO, WARD 36(1), DELHI & ANR.Respondents
Through:

103

+ W.P.(C) 3728/2023

ANURADHA KHANPetitioner
Through:

versus

INCOME TAX OFFICER WARD 28(5) & ORS.Respondent
Through:

104

+ W.P.(C) 3733/2023

VEEKAY GENERAL INDUSTRIESPetitioner
Through:



versus

105
+ UNION OF INDIA & ORS.Respondents
Through:
W.P.(C) 3874/2023
YUVRAJ JASGEET SINGHPetitioner
Through:

versus

106
+ ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE (34) 1, DELHI & ORS.Respondents
Through:
W.P.(C) 3875/2023
JEET KAURPetitioner
Through:

versus

107
+ INCOME TAX OFFICER WARD 19(3)
NEW DELHI & ORS.Respondents
Through:
W.P.(C) 3878/2023
HARCHARAN SINGHPetitioner
Through:

versus

108
+ INCOME TAX OFFICER WARD (35) 1 & ORS.Respondent
Through:
W.P.(C) 3895/2023
BONLON INDUSTRIES LTDPetitioner
Through:



versus

THE DY. COMMISSIONER OF INCOME
TAX, CIRCLE 4(2) & ANR.

.....Respondents

Through:

109

+ W.P.(C) 3908/2023

KANWALJEET KAUR

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE (34) 1 DELHI & ORS.

.....Respondents

Through:

110

+ W.P.(C) 3940/2023

M/S SAG INFRASTRUCTURE DEVELOPERS
PVT LTD

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 22(1) & ANR.

.....Respondent

Through:

111

+ W.P.(C) 3945/2023

RUPIN KHANDPURA

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 28(5)
NEW DELHI & ORS.

.....Respondents

Through:

112

+ W.P.(C) 4027/2023

SANTOSH TIMBER TRADING



COMPANY LTDPetitioner
Through:

versus

INCOME TAX OFFICER WARD 22(1)
DELHI & ORS.Respondents
Through:

113

+ W.P.(C) 4038/2023

HIMALAYA POLYTECH PRIVATE LTDPetitioner
Through:

versus

INCOME TAX OFFICER WARD 11(3)
DELHI & ORS.Respondents
Through:

114

+ W.P.(C) 4060/2023

SANGEETA VERMAPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 44(1),
DELHI & ANR.Respondents
Through:

115

+ W.P.(C) 4150/2023

LALIT GULATIPetitioner
Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 28(1) DELHI & ORS.Respondents
Through:

116

+ W.P.(C) 4152/2023



ASTERISK INDUSTRIES PRIVATE LIMITED
(FORMERLY KNOWN AS M/S ASTERISK INFRA
PROJECT PVT LTD)Petitioner

Through:

versus

CENTRAL BOARD OF DIRECT TAX & ORS.
.....Respondent

Through:

117

+ W.P.(C) 4245/2023

LALIT GULATIPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 28(1),DELHI & ORS.Respondents

Through:

118

+ W.P.(C) 4257/2023

VIVO APPARELS PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 26(3)
DELHI & ANR.Respondents

Through:

119

+ W.P.(C) 4258/2023

KAMLESH KUMAR GUPTAPetitioner

Through:

versus

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

Through:



120

+ W.P.(C) 4326/2023

BEST INFRATECH PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 4(1) AND
ORS & ORS.

.....Respondents

Through:

121

+ W.P.(C) 4341/2023

AJAY JAIN

.....Petitioner

Through:

versus

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

.....Respondents

Through:

122

+ W.P.(C) 4375/2023

MR SHUBHAM JAIN

.....Petitioner

Through:

versus

THE INCOME TAX OFFICER CIRCLE -28(5),
DELHI AND ORS.

.....Respondents

Through:

123

+ W.P.(C) 4376/2023

NEERU JAIN

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 29(1),
DELHI & ORS.

.....Respondents



Through:

124

+ W.P.(C) 4378/2023

MOULDCRAFT INDIA PVT LTD

.....Petitioner

Through:

versus

DEPUTY COMMISSIONER INCOME

TAX AND ANR

.....Respondents

Through:

125

+ W.P.(C) 4405/2023

ALKA GARG

.....Petitioner

Through:

versus

ITO, WARD 44(6), DELHI & ANR.

.....Respondents

Through:

126

+ W.P.(C) 4423/2023

ADYCON INFRASTRUCTURES PVT. LTD.

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

127

+ W.P.(C) 4574/2023

GIRISH KAPUR

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 10(1)

DELHI & ORS.

.....Respondents

Through:



128

+ W.P.(C) 4584/2023

LALIT KUMAR SAPRAPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 43-1 DELHI & ANR.Respondents

Through:

129

+ W.P.(C) 4658/2023 & CM APPL. 39117/2023 (Direction)

VINAY JAIN HUFPetitioner

Through:

versus

INCOME TAX OFFICER WARD 43(6)
DELHI & ORS.Respondents

Through:

130

+ W.P.(C) 4684/2023

VAIBHAV JAINPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 43(1), DELHI & ORS.Respondents

Through:

131

+ W.P.(C) 4786/2023

JAYCEE HOUSING PRIVATE LIMITEDPetitioner

Through:

versus

CENTRAL BOARD OF DIRECT TAX & ORS.Respondent

Through:



132

+ W.P.(C) 4787/2023

ANANT VIR JAIN

.....Petitioner

Through:

versus

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

.....Respondents

Through:

133

+ W.P.(C) 4856/2023

SATISH AGRAWAL

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 59(2),
DELHI & ORS.

.....Respondents

Through:

134

+ W.P.(C) 4880/2023

PRADEEP KUMAR JAIN

.....Petitioner

Through:

versus

THE ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 25(1), DELHI & ANR.

.....Respondents

Through:

135

+ W.P.(C) 4899/2023

ROHIT SAHAI

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 52(1) DELHI & ANR.

.....Respondents



Through:

136

+ W.P.(C) 4915/2023

NITIN SAXENA

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD NO. 49(1),
DELHI & ANR.

.....Respondents

Through:

137

+ W.P.(C) 4941/2023

SHARAD GARG

.....Petitioner

Through:

versus

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

.....Respondents

Through:

138

+ W.P.(C) 5123/2023

LAMBA TRADERS AND ENGINEERS
PVT LTD

...Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX ,
CIRCLE 13 1, DELHI & ORS.

.....Respondents

Through:

139

+ W.P.(C) 5124/2023

PANKAJ VERMA

.....Petitioner

Through:

versus

INCOME TAX OFFICER OF INCOME TAX OFFICE



- WARD 69(1),DELHI & ORS.Respondents
Through:
140
+ W.P.(C) 5186/2023
MANAK CONSULTANTS PRIVATE LIMITEDPetitioner
Through:
versus
INCOME TAX OFFICER WARD 16(3) & ANR.Respondents
Through:
141
+ W.P.(C) 5187/2023
SHALINI DAGAPetitioner
Through:
versus
ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 28(1) DELHI & ANR.Respondents
Through:
142
+ W.P.(C) 5210/2023
BHARAT STEEL CORPORATIONPetitioner
Through:
versus
UNION OF INDIA & ORS.Respondents
Through:
143
+ W.P.(C) 5219/2023
WHITEFIELDS OVERSEAS LTDPetitioner
Through:
versus
ACIT, CIR 25(1), DELHIRespondent



Through:

144

+ W.P.(C) 5237/2023

RAKESH KUMAR GOYAL

.....Petitioner

Through:

versus

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

.....Respondents

Through:

145

+ W.P.(C) 5238/2023

WHITEFIELDS OVERSEAS LTD

.....Petitioner

Through:

versus

ACIT, CIR 25(1), DELHI & ANR.

.....Respondents

Through:

146

+ W.P.(C) 5239/2023

BADAL MAHESHWARI

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 58(3),
DELHI & ANR.

.....Respondents

Through:

147

+ W.P.(C) 5251/2023

VANEETA IMPEX PVT LTD

.....Petitioner

Through:

versus

THE ASSTT. COMMISSIONER OF INCOME
TAX, CIRCLE 25(1) & ANR.

.....Respondents

Through:



148

+ W.P.(C) 5265/2023

GYAN CHANDRA MISRA-INSOLVENCY RESOLUTION
PROFESSIONAL OF TRESKO HOMES PRIVATE LIMITED
.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
16-1, DELHI & ORS.Respondents

Through:

149

+ W.P.(C) 5272/2023

BHARAT FITTINGS AND VALVESPetitioner

Through:

versus

UNION OF INDIA & ORS.Respondents

Through:

150

+ W.P.(C) 5298/2023

K.H. STEEL CASTING (P) LTDPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 14(1) & ORS.
.....Respondents

Through:

151

+ W.P.(C) 5311/2023

DHUNNA INVESTMENT P LTDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 7(1) DELHI & ORS.



.....Respondents

Through:

152

+ W.P.(C) 5343/2023

SHARE WISE COMMODITY BROKERS PRIVATE
LIMITEDPetitioner

Through:

versus

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

Through:

153

+ W.P.(C) 5369/2023

K.H. STEEL CASTING (P) LTDPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 14(1) & ORS.
.....Respondents

Through:

154

+ W.P.(C) 5371/2023

PAWAN SINGLAPetitioner

Through:

versus

INCOME TAX OFFICER WARD 43(6) DELHI & ORS.
.....Respondents

Through:

155

+ W.P.(C) 5390/2023

YOGEN KHOSLAPetitioner

Through:

versus



- UNION OF INDIA & ORS.Respondents
Through:
156
+ W.P.(C) 5392/2023
RAJ KUMAR SABHARWALPetitioner
Through:
versus
ACIT, CIR 52(1), NEW DELHI & ANR.Respondents
Through:
157
+ W.P.(C) 5406/2023
GOURAV BATRAPetitioner
Through:
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
INT TAX 1(1)(2), NEW DELHI & ANR.Respondents
Through:
158
+ W.P.(C) 5407/2023
RAMAYANA ISPAT PVT LTDPetitioner
Through:
versus
ACIT, CIR 19(1), DELHI & ANR.Respondents
Through:
159
+ W.P.(C) 5409/2023
ONE POINT REALTY PRIVATE LIMITEDPetitioner
Through:
versus
INCOME TAX OFFICER WARD 19(1),



- DELHI & ORS.Respondents
Through:
160
+ W.P.(C) 5410/2023
MAC SOFT TECHNOLOGIES PVT LTDPetitioner
Through:
versus
INCOME TAX OFFICER, WARD 16(1),
DELHI & ORS.Respondents
Through:
161
+ W.P.(C) 5427/2023
UDGAM EDUCATION INSTITUTE PVT. LTDPetitioner
Through:
versus
INCOME TAX OFFICER WARD 27(1)Respondent
Through:
162
+ W.P.(C) 5428/2023 & CM APPL. 21232/2023 (Interim Relief)
GAURAV CHOPRAPetitioner
Through:
versus
UNION OF INDIA & ORS.Respondents
Through:
163
+ W.P.(C) 5536/2023
ABHINAV GOEL..Petitioner
Through:
versus
INCOME TAX OFFICER WARD 43(6)Respondent
Through:



164

+ W.P.(C) 5539/2023

PUBLIC CLOTHING PVT.LTD

.....Petitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

Through:

165

+ W.P.(C) 5725/2023

SADHNA RANI

.....Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE

16(1), DELHI & ORS.

.....Respondents

Through:

166

+ W.P.(C) 5727/2023

ATUL KUMAR SAXENA

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME

TAX, CIRCLE 70(1), DELHI & ORS.

.....Respondents

Through:

167

+ W.P.(C) 5730/2023

RAVI DHINGRA (HUF)

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 28(1),

DELHI & ORS.

.....Respondents



Through:

168

+ W.P.(C) 5734/2023

BRIJ BHUSHAN GUPTA

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF
INCOME TAX CIRCLE 59-1)

.....Respondent

Through:

169

+ W.P.(C) 5760/2023

BLSB FINANCIAL SERVICE PRIVATE LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 5(1) & ANR. ...Respondents

Through:

170

+ W.P.(C) 5761/2023

PAVEL GARG SONS HUF

.....Petitioner

Through:

versus

THE INCOME TAX DEPARTMENT

.....Respondent

Through:

171

+ W.P.(C) 5781/2023

DAVINDER BAJAJ

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 23(3),
DELHI & ORS.

.....Respondents



Through:

172

+ W.P.(C) 5785/2023 & CM APPL. 22652/2023 (Stay),
30249/2023 (Addl. Document)

B.C ENTERPRISESPetitioner

Through:

versus

INCOME TAX OFFICER WARD 58 3 DELHIRespondent

Through:

173

+ W.P.(C) 5791/2023

NAVEEN KUMAR GUPTAPetitioner

Through:

versus

INCOME TAX OFFICER WARD 47-1 & ANR.Respondent

Through:

174

+ W.P.(C) 5792/2023

JINDAL DYECHEM INDUSTRIES PVT. LTDPetitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 13(1),DELHI & ORS.Respondents

Through:

175

+ W.P.(C) 5867/2023 & CM APPL. 23016/2023 (Interim Relief)

SUNIL KUMARPetitioner

Through:

versus

INCOME TAX OFFICER WARD 47(& ANR.Respondents

Through:



176

+ W.P.(C) 5869/2023

GSM AUTO SPARES PRIVATE LIMITED.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX (OSD) DELHI & ANR.

.....Respondents

Through:

177

+ W.P.(C) 5875/2023

SAURAV BANSAL

.....Petitioner

Through:

versus

ITO WARD 43(6) DELHI & ANR.

.....Respondents

Through:

178

+ W.P.(C) 5876/2023

VIJAY GARG

.....Petitioner

Through:

versus

ITO WARD 43(6) DELHI & ANR.

.....Respondents

Through:

179

+ W.P.(C) 5877/2023

AGSONS AGENCIES INDIA PRIVATE LIMITED

.....Petitioner

Through:

versus

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

.....Respondent

Through:



180

+ W.P.(C) 5884/2023

RITIKA GARG

.....Petitioner

Through:

versus

ACIT CIRCLE 43(1) DELHI & ANR.

.....Respondents

Through:

181

+ W.P.(C) 5886/2023

RITIKA GARG

.....Petitioner

Through:

versus

ACIT CIRCLE 43(1) DELHI & ANR.

.....Respondents

Through:

182

+ W.P.(C) 5887/2023

PAYAL BANSAL

.....Petitioner

Through:

versus

ITO WARD 43(6) DELHI & ANR.

.....Respondents

Through:

183

+ W.P.(C) 5888/2023

MEENA CHAWLA

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 61 (1)
DELHI AND ANR

.....Respondents

Through:

184

+ W.P.(C) 5891/2023



MAHESH KUMAR MANIPetitioner
Through:

versus

ACIT CIRCLE 28(1) DELHI & ANR.Respondents
Through:

185

+ W.P.(C) 5892/2023

HIMANK GARGPetitioner
Through:

versus

ITO WARD 43(6) DELHI & ANR.Respondents
Through:

186

+ W.P.(C) 5894/2023

GSM AUTO SPARES PRIVATE LIMITED.....Petitioner
Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX (OSD) DELHI & ANR.Respondents
Through:

187

+ W.P.(C) 5895/2023

ASHA GARGPetitioner
Through:

versus

INCOME TAX OFFICER AND OTHERSRespondents
Through:

188

+ W.P.(C) 5896/2023

VIJAY GARGPetitioner
Through:



versus

ITO WARD 43(6) DELHI & ANR.Respondents

Through:

189

+ W.P.(C) 5918/2023

GAURI AGGARWALPetitioner

Through:

versus

INCOME TAX OFFICER WARD 49(1), DELHI ...Respondent

Through:

190

+ W.P.(C) 5962/2023

VMVS TEXTILES PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 26(1) & ANR. .Respondents

Through:

191

+ W.P.(C) 5964/2023

ARUNA ANEJAPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 44-6 & ANR.Respondent

Through:

192

+ W.P.(C) 5975/2023

MADHUR KABRAPetitioner

Through:

versus



ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 10(1), DELHI & ORS.Respondents

Through:

193

+ W.P.(C) 5992/2023

BRICKHICKS BUILDTECH PRIVATE LIMITED

....Petitioner

Through:

versus

INCOME-TAX OFFICER WARD 16-3, NEW
DELHI AND ORS.Respondents

Through:

194

+ W.P.(C) 5999/2023

BLSB FINANCIAL SERVICE PRIVATE LIMITED

....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 5(1),
DELHI & ANR.Respondents

Through:

195

+ W.P.(C) 6008/2023

BHARAT BHUSHAN HUF

....Petitioner

Through:

versus

ITO WARD 36(1) DELHI & ANR.Respondents

Through:

196

+ W.P.(C) 6038/2023

RAJ POLYBAGS PRIVATE LIMITED

....Petitioner

Through:



versus

INCOME TAX OFFICER WARD 21(1) & ORS.

.....Respondent

Through:

197

+ W.P.(C) 6041/2023

ADITYA LOOMBA

.....Petitioner

Through:

versus

UNION OF INDIA AND ANR.

.....Respondents

Through:

198

+ W.P.(C) 6042/2023

SE FINVEST PRIVATE LIMITED

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 22(2), DELHI AND ORS.

.....Respondents

Through:

199

+ W.P.(C) 6046/2023

JINDAL FINANCIAL AND INVESTMENTS SERVICES

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
52(1), DELHI & ORS.

.....Respondents

Through:

200

+ W.P.(C) 6053/2023

BRIJ BHUSHAN GUPTA

.....Petitioner



Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 59-1Respondent

Through:

201

+ W.P.(C) 6147/2023

BEE KAY WIRES PVT. LTD.Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 4(1),
DELHI & ORS.Respondents

Through:

202

+ W.P.(C) 6148/2023

MUKESH GUPTAPetitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHIRespondent

Through:

203

+ W.P.(C) 6150/2023

NARESH KUMAR HUFPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 43(1), DELHI & ORS.Respondents

Through:

204

+ W.P.(C) 6151/2023



AJAY AND SONS HUFPetitioner
Through:

versus

INCOME TAX OFFICER WARD 58(3)
DELHI & ANR.Respondents
Through:

205

+ W.P.(C) 6152/2023

SUNAYANA MALHOTRAPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 44-6 & ANR.Respondent
Through:

206

+ W.P.(C) 6156/2023

ARTISTIC FINANCE PVT LTDPetitioner
Through:

versus

ITO WARD 3(1) DELHI & ANR.Respondents
Through:

207

+ W.P.(C) 6158/2023

PRET STUDY BY JANAK FASHIONS PVT. LTD.Petitioner
Through:

versus

NATIONAL FACELESS ASSESSMENT CENTRERespondent
Through:

208

+ W.P.(C) 6161/2023



RAM KALI

.....Petitioner

Through:

versus

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

.....Respondents

Through:

209

+ W.P.(C) 6163/2023

RAJESH LOOMBA

.....Petitioner

Through:

versus

UNION OF INDIA AND ANR

.....Respondents

Through:

210

+ W.P.(C) 6166/2023

HARISH KUMAR ANEJA HUF

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 44(6),
DELHI & ANR.

.....Respondents

Through:

211

+ W.P.(C) 6168/2023 & CM APPL. 51069/2023 (Correction of
O.D. 12-05-2023)

VISUAL TECHNOLOGIES INDIA PVT LTDPetitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

212

+ W.P.(C) 6178/2023



NOUVELLE SECURITIES PVT LTDPetitioner
Through:

versus

INCOME TAX OFFICER & ORS.Respondents
Through:

213

+ W.P.(C) 6185/2023

PRANAY ANEJAPetitioner
Through:

versus

ASSTT CIT, CIR 28(1), DELHI & ANR.Respondents
Through:

214

+ W.P.(C) 6186/2023

ANUPAMA HARIBANSH CHOUDHARYPetitioner
Through:

versus

NATIONAL FACELESS ASSESSMENT CENTRERespondent
Through:

215

+ W.P.(C) 6187/2023

B L HEALTH AND SAFETY PVT LTDPetitioner
Through:

versus

ITO, WARD 4(1), DELHI & ANR.Respondents
Through:

216

+ W.P.(C) 6194/2023 & CM APPL. 24345/2023 (Interim Relief)

YOGEN KHOSLAPetitioner
Through:



versus

DEPUTY COMMISSIONER OF INCOME
TAX 4(2), DELHI & ANR.

.....Respondents

Through:

217

+ W.P.(C) 6227/2023

MOHAN SINGH CHAUHAN

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 44(1)
DELHI & ORS.

.....Respondents

Through:

218

+ W.P.(C) 6230/2023

DAYAL FINSEC LTD

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

219

+ W.P.(C) 6254/2023 & CM APPL. 24587/2023 (Interim Relief)

VIPIN KUMAR JAIN

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 63 & ANR.Respondents

Through:

220

+ W.P.(C) 6972/2023 & CM APPL. 27152/2023 (Interim Relief)

BABITA JAIN

.....Petitioner

Through:



versus

INCOME TAX OFFICER WARD 36(1)
DELHI & ANR.

.....Respondents

Through:

221

+ W.P.(C) 6259/2023

KAUSHAL KUMAR HUF

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 43(6),
DELHI & ORS.

.....Respondents

Through:

222

+ W.P.(C) 6264/2023

B.C.ENTERPRISES

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD 58(3)
DELHI & ANR.

.....Respondent

Through:

223

+ W.P.(C) 6266/2023

SUNNY AGGARWAL

.....Petitioner

Through:

versus

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

.....Respondents

Through:

224

+ W.P.(C) 6270/2023

BHANU DOGRA

.....Petitioner

Through:



versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 49 (1) & ANR.Respondents
Through:

225

+ W.P.(C) 6273/2023

WELCOME SHOES PVT LTDPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 27(1),
DELHI & ORS.Respondents
Through:

226

+ W.P.(C) 6274/2023

TRIPLE ESS INFRASTRUCTURE PRIVATE LIMITED
.....Petitioner
Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 25(1), DELHI & ORS.Respondents
Through:

227

+ W.P.(C) 6277/2023

B.C.ENTERPRISESPetitioner
Through:

versus

INCOME TAX OFFICER WARD 58(3) DELHI
.....Respondent
Through:

228

+ W.P.(C) 6278/2023

MS GOLDSTAR FOOTWEARS PVT LTDPetitioner



Through:

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

.....Respondent

Through:

229

+ W.P.(C) 6279/2023

ABHIRUCHI BUILDWELL PVT. LTD

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD (1)& ANR. ...Respondents

Through:

230

+ W.P.(C) 6280/2023

GREENBERRY NANDINI RKG PRIVATE LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 10(3),
DELHI & ORS.

.....Respondents

Through:

231

+ W.P.(C) 6282/2023

GREENBERRY NANDINI RKG PRIVATE LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 10(3), DELHI & ORS.

.....Respondent

Through:

232

+ W.P.(C) 6410/2023



MIDAS GLOBAL SECURITIES LIMITEDPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 17(1),
DELHI & ORS.Respondents
Through:

233

+ W.P.(C) 6411/2023

M/S DISHA OVER SEAS PVT LTD THROUGH ITS
DIRECTORPetitioner
Through:

versus

INCOME TAX OFFICER WARD 7 (1)
DELHI AND OTHERSRespondents
Through:

234

+ W.P.(C) 6415/2023 & CM APPL. 25285/2023 (Stay),
39104/2023 (Stay)

HARIS MOHAMMADPetitioner
Through:

versus

INCOME TAX OFFICER WARD 63(1)
DELHI & ANR.Respondents
Through:

235

+ W.P.(C) 6416/2023

AMIT JAINPetitioner
Through:

versus

INCOME TAX OFFICER WARD 44(1)



- DELHI & ORS.Respondents
Through:
236
+ W.P.(C) 6417/2023 & CM APPL. 25292/2023 (Interim Stay)
KESRI STEELS LTDPetitioner
Through:
versus
DCIT CIR 13(1) DELHI & ANR.Respondents
Through:
237
+ W.P.(C) 6420/2023
SHIV KUMAR GUPTA –HUFPetitioner
Through:
versus
INCOME TAX OFFICER WARD 58 (7),
DELHI AND ANR.Respondents
Through:
238
+ W.P.(C) 6421/2023
SHRIDHAR FINANCIAL SERVICES LIMITEDPetitioner
Through:
versus
INCOME TAX OFFICER, WARD 23(3),
DELHI & ORS.Respondents
Through:
239
+ W.P.(C) 6422/2023
DHARAMBIR AHUJA AND SONS HUFPetitioner
Through:
versus
INCOME TAX OFFICER, WARD-49(1),



- 240**
+ DELHI & ANR.Respondents
Through:
W.P.(C) 6423/2023
ARTISTIC FINANCE PVT LTDPetitioner
Through:
versus
- 241**
+ ITO WARD 3(1) DELHI & ANR.Respondents
Through:
W.P.(C) 6424/2023
GIRISH AHUJAPetitioner
Through:
versus
- 242**
+ INCOME TAX OFFICER, WARD 49(1),
NEW DELHI & ANR.Respondents
Through:
W.P.(C) 6426/2023
SHERUL INSULATION PRIVATE LIMITEDPetitioner
Through:
versus
- 243**
+ INCOME TAX OFFICER WARD 23(1),
DELHI & ORS.Respondents
Through:
W.P.(C) 6427/2023 & CM APPL. 10806/2024 (Place on Record
Assessment Order)
BHOLE NATH FOODS LIMITEDPetitioner
Through:
versus



DEPUTY COMMISSIONER OF INCOME
TAX, CIRCLE-4(2), NEW DELHI & ANR.Respondents

Through:

244

+ W.P.(C) 6432/2023

RATHI STEEL AND POWER LTDPetitioner

Through:

versus

UNION OF INDIA AND ANR.Respondents

Through:

245

+ W.P.(C) 6433/2023

BHARAT BHUSHAN BANSALPetitioner

Through:

versus

ACIT CIRCLE 43(1) DELHI & ANR.Respondents

Through:

246

+ W.P.(C) 6449/2023 & CM APPL. 25394/2023 (Interim Relief)

MOONLIGHT EQUITY PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 17 & ANR.....Respondents

Through:

247

+ W.P.(C) 6515/2023

ANIL KUMAR SOMANIPetitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHIRespondent



Through:

248

+ W.P.(C) 6520/2023

MAMTA GIRDHAR

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 72 (1),
DELHI & ANR.

.....Respondents

Through:

249

+ W.P.(C) 6525/2023

AMIT GUPTA

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD36(1),
DELHI & ANR.

.....Respondents

Through:

250

+ W.P.(C) 6526/2023

SACHIN GIRDHAR

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 44(6),
DELHI & ANR.

.....Respondents

Through:

251

+ W.P.(C) 6531/2023

ABHISHEK ARORA

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME



- 252**
+ TAX CIRCLE 59(1), DELHI & ANR.Respondents
Through:
+ W.P.(C) 6560/2023
SHRI KARSHNI METALS PVT. LTD.Petitioner
Through:
versus
INCOME TAX OFFICER, WARD 23(3),
DELHI & ORS.Respondents
Through:
253
+ W.P.(C) 6561/2023
ABHINAV AGGARWALPetitioner
Through:
versus
INCOME TAX OFFICER WARD 71(3)
DELHI & ANR.Respondents
Through:
254
+ W.P.(C) 6620/2023
ANIL MITTALPetitioner
Through:
versus
ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.Respondents
Through:
255
+ W.P.(C) 6622/2023
RAJESH GUPTAPetitioner
Through:
versus



INCOME TAX OFFICER WARD 62 1 DELHIRespondent
Through:

256

+ W.P.(C) 6624/2023

REENA KUMARIPetitioner

Through:

versus

INCOME TAX OFFICER WARD 30 5
NEW DELHIRespondent

Through:

257

+ W.P.(C) 6630/2023

RUHIL PROMOTERS PVT.LTDPetitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHIRespondent

Through:

258

+ W.P.(C) 6632/2023

RUHIL PROMOTERS PVT.LTDPetitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHIRespondent

Through:

259

+ W.P.(C) 6634/2023

MALHOTRA CABLES PVT LTDPetitioner

Through:

versus



DCIT CIRCLE 16(1) DELHI & ANR.Respondents
Through:

260

+ W.P.(C) 6636/2023

SABHARWAL PROPERTIES INDUSTRIES PVT. LTD.
.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 22-1 & ANR. ...Respondent
Through:

261

+ W.P.(C) 6646/2023

RAJ LAXMI REALTORS PRIVATE LTDPetitioner
Through:

versus

INCOME TAX OFFICER WARD 21(1) DELHI ...Respondent
Through:

262

+ W.P.(C) 6649/2023

AKSHAT AGGARWALPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 48-1 & ANR. ...Respondent
Through:

263

+ W.P.(C) 6654/2023

GUPTA AUTO IMPEXPetitioner
Through:

versus

INCOME TAX OFFICER WARD 58 3



- DELHI & ANR.Respondents
Through:
264
+ W.P.(C) 6659/2023
UNISEX TRADELINK PRIVATE LIMITEDPetitioner
Through:
versus
UNION OF INDIA AND ANR.Respondents
Through:
265
+ W.P.(C) 6662/2023
SUDHIR KUMAR GOYALPetitioner
Through:
versus
ASSISTANT COMMISSIONER OF INCOME
TAX WARD 51 (1) & ANR.Respondents
Through:
266
+ W.P.(C) 6663/2023
KOPERTEK METALS PVT LTDPetitioner
Through:
versus
DCIT CIRCLE 13(1) DELHI & ANR.Respondents
Through:
267
+ W.P.(C) 6665/2023
RADHIKA GUPTAPetitioner
Through:
versus
ACIT CIRCLE 28(1) DELHI & ANR.Respondents
Through:



268

+ W.P.(C) 6675/2023

GUPTA AUTO IMPEXPetitioner

Through:

versus

INCOME TAX OFFICER WARD 58 3
DELHI & ANR.Respondents

Through:

269

+ W.P.(C) 6691/2023

SATISH KUMAR MITTALPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.Respondents

Through:

270

+ W.P.(C) 6752/2023

VIVEK NANDAPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 25(1),
DELHI & ORS.Respondents

Through:

271

+ W.P.(C) 6753/2023

NORTHEND FOODS MARKETING PVT. LTD.Petitioner

Through:

versus

DCIT, CIRCLE - 16(1), DELHIRespondent

Through:



272

+ W.P.(C) 6754/2023

ASHLAR COMMODITIES PRIVATE
LIMITED

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

273

+ W.P.(C) 6755/2023

SAURABH AGGARWAL

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

274

+ W.P.(C) 6758/2023

RAJ LAXMI REALTORS PRIVATE LTD

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD
21(1) DELHI

.....Respondent

Through:

275

+ W.P.(C) 6762/2023

GARIMA CAPITAL PVT. LTD

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 10(1),
DELHI & ORS.

.....Respondents

Through:



276

+

W.P.(C) 6765/2023

SVAM SOFTWARE LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 22(3),
DELHI & ORS.

.....Respondents

Through:

277

+

W.P.(C) 6766/2023

M/S CHANDRAMAULI BUILDCON
PRIVATE LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD-6(1), DELHIRespondent

Through:

278

+

W.P.(C) 6767/2023

AGLOW FINANCIAL SERVICES PRIVATE
LIMITED

.....Petitioner

Through:

versus

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

.....Respondents

Through:

279

+

W.P.(C) 6770/2023

M/S CHANDRAMAULI BUILDCON
PRIVATE LIMITED

.....Petitioner

Through:

versus



INCOME TAX OFFICER WARD-6(1), DELHIRespondent
Through:

280

+ W.P.(C) 6771/2023 & CM APPL. 26462/2023 (Interim Relief)

ASHLAR COMMODITIES PRIVATE LIMITED.....Petitioner
Through:

versus

INCOME TAX OFFICER WARD 3(1),
DELHI AND ANR.Respondents
Through:

281

+ W.P.(C) 6781/2023

CHRISHMATIC DEVELOPERS PRIVATE
LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 6(1),
DELHI & ORS.Respondents
Through:

282

+ W.P.(C) 6792/2023

RAJ NANDINI BUILDTECH LTDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 21(1) DELHIRespondent
Through:

283

+ W.P.(C) 6795/2023

KHETTERPAL HOTELS PRIVATE LIMITEDPetitioner
Through:

versus



INCOME TAX OFFICER WARD 14(3),
DELHI & ORS.

.....Respondents

Through:

284

+ W.P.(C) 6801/2023

AMAN TRADERS PRIVATE LIMITED

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

285

+ W.P.(C) 6807/2023

VIVEK NANDA

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 25(1),
DELHI & ORS.

.....Respondents

Through:

286

+ W.P.(C) 6849/2023

MANGAL KALAS SERVICES PRIVATE
LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER WARD-16(3) & ANR. ...Respondent

Through:

287

+ W.P.(C) 6885/2023 & CM APPL. 26862/2023 (Interim Relief)

RUCHIKA JAIN

.....Petitioner

Through:

versus



INCOME TAX OFFICER WARD 36(1)
DELHI & ANR.

.....Respondents

Through:

288

+ W.P.(C) 6933/2023

ARIEN GLOBAL LIFESTYLE PRIVATE
LIMITED

.....Petitioner

Through:

versus

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

.....Respondents

Through:

289

+ W.P.(C) 6945/2023

NOVELL BUILDWELL LLP

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 52(1),
DELHI & ORS.

.....Respondents

Through:

290

+ W.P.(C) 6959/2023

PRALEEN CHOPRA

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF
INCOME TAX

.....Respondent

Through:

291

+ W.P.(C) 6971/2023

LUV BHARDWAJ

.....Petitioner

Through:



versus

DEPUTY COMMISSIONER OF
INCOME TAX,

.....Respondent

Through:

292

+ W.P.(C) 6973/2023

SHUBHRA MITTAL

.....Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.

.....Respondents

Through:

293

+ W.P.(C) 6975/2023

POOJA PRAVEEN WADHWA

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 29(1),
DELHI AND ORS.

.....Respondents

Through:

294

+ W.P.(C) 6994/2023

RITU JAIN

.....Petitioner

Through:

versus

THE ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 52(1), DELHI & ORS.

.....Respondents

Through:

295

+ W.P.(C) 7011/2023

SYNERGY PETRO PRODUCTS PRIVATE LIMITED

.....Petitioner



Through:

versus

UNION OF INDIA & ORS.Respondents

Through:

296

+ W.P.(C) 7030/2023

MADHU GOYALPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 35 1 & ANR.Respondents

Through:

297

+ W.P.(C) 7051/2023

SUSHIL KUMAR AGGARWALPetitioner

Through:

versus

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

Through:

298

+ W.P.(C) 7060/2023

JAPNA ESTATES PVT. LTD.Petitioner

Through:

versus

INCOME TAX OFFICER, WARD
13(1) & ANR.Respondents

Through:

299

+ W.P.(C) 7061/2023

DIGNITY MERCHANTS PRIVATE LIMITEDPetitioner



Through:

versus

INCOME TAX OFFICER WARD 7 1 DELHIRespondent

Through:

300

+ W.P.(C) 7073/2023

SUBHASH CHANDER KATHURIAPetitioner

Through:

versus

INCOME TAX OFFICER & ORS.Respondents

Through:

301

+ W.P.(C) 7075/2023

SUNSHINE BUILDING SOLUTIONS
PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 24(1)
DELHI & ORS.Respondents

Through:

302

+ W.P.(C) 7076/2023

BK KHULLAR AND SONSPetitioner

Through:

versus

INCOME TAX OFFICER AND ANRRespondents

Through:

303

+ W.P.(C) 7078/2023

PREMIUM INFRACON PRIVATE LIMITEDPetitioner

Through:



versus

INCOME TAX OFFICER, WARD 20(1),
DELHI & ORS.

.....Respondents

Through:

304

+ W.P.(C) 7089/2023

CHRISHMATIC DEVELOPERS PRIVATE
LIMITED

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 6(1),
DELHI & ORS.

.....Respondents

Through:

305

+ W.P.(C) 7161/2023

PRATISHTHA GARG

.....Petitioner

Through:

versus

DY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 28, NEW DELHI & ORS.Respondents

Through:

306

+ W.P.(C) 7164/2023

MOHINDERJIT SINGH KOCHHAR

.....Petitioner

Through:

versus

UNION OF INDIA THROUGH THE
SECRETARY & ORS.

.....Respondents

Through:

307

+ W.P.(C) 7166/2023



PCG FINVEST LIMITED (FORMERLY KNOWN AS
SUBHRA FINVEST (INDIA) LTD)Petitioner

Through:

versus

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

Through:

308

+ W.P.(C) 7172/2023

DOLPHIN MART PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER, WARD 7 (1),
DELHI & ORS.Respondents

Through:

309

+ W.P.(C) 7213/2023

HARI MOHAN SHARMAPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE-61(1),DELHI & ORS.Respondents

Through:

310

+ W.P.(C) 7258/2023

CHANDRAMAULI ESTATES PVT LTDPetitioner

Through:

versus

INCOME TAX OFFICER AND ANRRespondents

Through:

311

+ W.P.(C) 7263/2023



SUNSTAR BUILDERS PVT LTDPetitioner
Through:

versus

INCOME TAX OFFICER AND OTHERSRespondents
Through:

312

+ W.P.(C) 7264/2023

PAWAN GOYALPetitioner
Through:

versus

INCOME TAX OFFICER, WARD 10(3)Respondent
Through:

313

+ W.P.(C) 7273/2023

RICHFIELD INDUSTRIES PRIVATE LIMITEDPetitioner
Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX, ..Respondent
Through:

314

+ W.P.(C) 7296/2023

RANGOLI INTERNATIONAL PVT. LTD.Petitioner
Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX, ..Respondent
Through:

315

+ W.P.(C) 7329/2023

SH. DINESH KUMARPetitioner
Through:



versus

INCOME TAX OFFICER WARD 34 (1)
NEW DELHI & ANR.

.....Respondents

Through:

316

+ W.P.(C) 7344/2023

SHRI GIRIRAJ STEELS PVT. LTD.

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 23(3),
DELHI & ORS.

.....Respondents

Through:

317

+ W.P.(C) 7381/2023

BRIJ MOHAN GOYAL (HUF)

.....Petitioner

Through:

versus

UNION OF INDIA AND ANR.

.....Respondents

Through:

318

+ W.P.(C) 7383/2023

PAWAN GOYAL

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD 10(3),
DELHI

.....Respondent

Through:

319

+ W.P.(C) 7388/2023

CHHAVI AGARWAL

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD-28(5),
DELHI

.....Respondent



Through:

320

+ W.P.(C) 7392/2023

SURPLUS INFOTECH PRIVATE LIMITEDPetitioner

Through:

versus

INCOME TAX OFFICER WARD 24 1Respondent

Through:

321

+ W.P.(C) 7519/2023

CARISSA INVESTMENTS PVT. LTD.Petitioner

Through:

versus

UNION OF INDIA AND ANR.Respondents

Through:

322

+ W.P.(C) 7554/2023

JYOTI CHAUHANPetitioner

Through:

versus

INCOME TAX OFFICER WARD 6(1)
DELHI & ORS.Respondents

Through:

323

+ W.P.(C) 7579/2023

NARESH KUMARPetitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 34 & ORS.Respondents

Through:

324

+ W.P.(C) 7601/2023

KAWAL KUMARPetitioner



Through:

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ORS.

.....Respondents

Through:

326

+ W.P.(C) 7834/2023 & CM APPL. 30207/2023 (Stay)

AMISH AGARWAL HUF

.....Petitioner

Through:

versus

INCOME TAX OFFICER, WARD-30(1), DELHI ..Respondent

Through:

327

+ W.P.(C) 8564/2023

PIUSH GUPTA

.....Petitioner

Through:

versus

NATIONAL FACELESS ASSESSMENT
CENTRE & ANR.

.....Respondents

Through:

328

+ W.P.(C) 8894/2023 & CM APPL. 33618/2023 (Stay)

ANKIT MITTAL

.....Petitioner

Through:

versus

ASSESSMENT UNIT, NATIONAL FACELESS
ASSESSMENT CENTRE NEW DELHI AND ANR.

.....Respondent

Through:

329

+ W.P.(C) 8465/2024 & CM APPL. 34900/2024 (Interim Relief)

SAKET HIGHWAYS LIMITED, THROUGH DIRECTOR
GURINDER KUMAR GARG

.....Petitioner

Through:



versus

ITO, WARD 22(1), DELHI & ANOTHERRespondents
Through:

330

+ W.P.(C) 8468/2024 & CM APPL. 34904/2024 (Interim Relief)

POOJA SMIT INVESTMENTS AND TRADING PRIVATE
LIMITED, THROUGH DIRECTOR BIRENDER KUMAR
SAHOOPetitioner

Through:

versus

ITO, WARD 21(1), DELIDRespondent
Through:

331

+ W.P.(C) 8953/2024 & CM APPL. 36579/2024 (Stay)

RAJEEV KUMAR OBEROIPetitioner

Through:

versus

INCOME TAX OFFICER AND ANR.Respondents
Through:

22

+ W.P.(C) 15952/2022

PRATT AND WHITNEY CANADA
SEA PTE LTDPetitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ANR.Respondents

Through:

Advocate for the petitioners:

Mr. Somil Agarwal and Mr. Prateek Bhati, Adv. in Item Nos. 118, 119, 301, 320.

Mr. Ruchesh Sinha & Ms. Monalisa Maity, Adv. in Item Nos. 62, 64, 67, 75, 76, 78, 79, 81, 82, 87, 94, 97, 103, 112, 113, 129, 130, 134, 151, 154, 159, 196, 203, 208, 94 & 327.

Ms. Mahe Zehra, Adv. in Item No. 122.



Mr. Gautam Jain, Mr. Piyush Kumar Kamal, Mr. Shaantanu Jain and Mr. Manish Yadav, Advs. in Item Nos. 124, 187, 198, 277, 279, 310, 311, 319, 326.

Mr. Mani Bhadra Jain, Mr. Abhyuday Sharma and Mr. Sushant, Advs in Item Nos: 142, 149, 155, 175, 216, 218, 219, 220, 246, 272, 273, 280, 284, 287, 291, 295, 313, 314.

Mr. Sumit Lalchandani, Adv. in Item Nos. 23, 33, 58, 65, 69, 72, 96, 128, 136, 168, 176, 186, 191, 200, 204, 205, 210, 224, 229, 234, 237, 243, 248, 250, 253, 260, 262, 263, 268 & 305.

Mr. Shiv Charan Garg, Mr. Imran Khan, Ms. Jahanavi Garg & Mr. Raghav Garg, Advs. in Item No. 173.

Ms. Kavita Jha, Adv in Item No. 286.

Mr. Amol Sinha, and Mr. Sourav Verma, Advs. in Item Nos. 249, 270, 285, 308.

Mr. Rahul Malhotra, Adv. in Item No.298.

Mr. Shiv Charan Garg, Mr. Imran Khan, Ms. Jahanvi Garg & Mr. Raghav Garg, Advs.

Mr. Satyen Sethi and Mr. Arta Trana Panda, Advs. in Item Nos. 150 & 153.

Mr. Prakash Kumar and Ms. Rashmi Singh, Advs. in Item Nos. 84, 85, 114.

Mr. Ved Jain, Mr. Nischay Kantoor and Ms. Soniya Dodeja, Advs. in Item Nos. 115, 117, 121, 123, 132, 133, 138, 139, 160, 165, 166, 167, 171, 174, 199, 201, 221, 225, 230, 231, 232, 238, 232, 275, 276, 278, 281, 283, 289, 303, 304, 307, 309, 316,

Mr. Manuj Sabharwal, Mr. Drona Negi and Mr. Ayush Kumar, Advs. in Item 148, 193, 322.

Mr. Abhyuday Sharma, Mr. Arjun Kakkar and Ms. Mani Bhadra Jain, Advs. in Item 162

Mr. Bharat Beriwal and Ms. Bhawana Chauhan, Advs. in Item 127

Mr. Kapil Goel and Mr. Sandeep Goel, Advs. in Items 71, 73, 74, 86, 87, 99, 163, 189, 222, 255, 261, 274, 282, 172, 328, 89, 80, 73.

Mr. Kamal Sawhney, Mr. Nihil and Mr. Nishank, Advs. in Item 22.

Ms. Ujjwala Chaturvedi, Mr. Alok and Mr. Rishabh J. Advs. in Items 57 & 70

Mr. Rajendra Singh Rathore, Adv. in Item 306.

Mr. Rohit Jain and Mr. Samarth, Advs. in Item 212

Mr. Gaurav Jain and Mr. Shubham Gupta, Advs. in Items 236, 290 & 299

Mr. Nitin Kanwar, Adv. in Item 331.

Mr. S.K. Mukhi and Mr. Tejender Singh, Advs. in Items 329 & 330.



Mr. T.M. Shivakumar, Mr. S.V. Rateria, Ms. Kirti Kishore & Ms. Sanjana, Advs. in Item Nos. 66, 141, 135.

Mr. Prashant Shukla, Adv. in Item Nos. 140, 169, 190 & 194.

Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Ramesh Singh Mankotia & Mr. Naman Mehta, Advs. in Item No. 77, 83.

Mr. Sushil Kumar & Ms. Pragati Singh, Advs. in Item Nos. 323, 324.

Mr. Ajay Wadhwa, Ms. Ragini Handa & Mr. Ujjwal Jain, Advs. in Item Nos. 146, 147, 157, 192, 223, 226, 239, 241 & 297.

Ms. Priyanka Goel, Adv. in Item No. 56.

Mr. Ngesh Kumar Behl, Mr. Rajesh Kumar Aggarwal, Advs. in Item Nos. 61, 68, 177, 178, 180, 181, 182, 184, 185, 188, 195, 206, 240, 259, 266 & 267.

Mr. Rajeev Sharma, Adv. in Item No. 306.

Mr. Piyush Kaushik, Adv. in Item No. 55, 104.

Mr. Anand Shankar, Mr. Amit Kumar, Advs. in Item No. 59.

Mr. Deepak Singh Thakur, Adv. in Item No. 183.

Ms. Smriti Sahay, Adv. in Item No. 116.

Mr. Nitin Gulati & Ms. Reena Gandhi, Advs. in Item Nos. 152, 179, 217, 235, 242 & 288.

Mr. D.K. Gandhi, Adv. in Item No. 302.

Mr. Salil Aggarwal, Sr. Adv. with Mr. Madhur Aggarwal & Mr. Uma Shankar, Advs. in Item Nos. 92 & 93.

Mr. Paritosh Jain, Mr. Divyansh Jain, Mr. Vidhan Jain & Mr. Abhishek Jain, Advs. in Item Nos. 60, 164, 202, 207, 204, 228, 247, 257, 258, 312 & 318.

Mr. P. Roychaudhuri, Adv. in Item Nos. 126, 211 & 271.

Advocates for the respondents:

Mr. Puneet Rai, SSC along with Mr. Ashvini Kumar and Mr. Rishabh Nangia, SCs in Item Nos: 56, 63, 84, 87, 93, 106, 128, 147, 162, 171, 178, 180, 181, 188, 190, 192, 196, 203, 207, 221, 257, 258, 290 & 295

Ms. Ritu Beniwal, Sr. PC for UOI and Mr. Mahendra Kumawat, Adv. in Item Nos. 70, 133, 165 & 276

Mr. Sandeep Tyagi, SPC for UOI in Item No. 104.

Mr. Hemant Kumar Yadav, SPC for UOI in Item No. 138.

Ms. Archana Gaur, Sr. PC for UOI in Item Nos. 171 & 294.

Mr. Niraj Kumar, SCGC for R-5 in Item No. 199.

Ms. Richa Dahwan, SPC for UOI along with Ms. Harshita M., Adv. in Item No. 221.

Mr. Ravi Prakash, CGSC for UOI in Item No. 295.



Mr. Sushil Kumar Pandey, SPC in Item No. 323.
Mr. Raj Kumar, CGSC in Item No. 252.
Mr. Himanshu Pathak, SPC and Mr. Amit Singh, Adv. for UOI in Item No. 303.
Mr. Vinish Phoghat, Adv. for UOI in Item No. 162 & 264.
Mr. Raj Kumar Yadav, Adv. for UOI in Item 218
Mr. T.P. Singh 7 Ms. Pooja Jha, Advs. in Item 102
Mr. Sandeep Vishnu, SPC for UOI in Item 238
Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC in Item Nos. 57, 66, 89, 83, 105, 120, 126, 156, 169, 194, 119, 201, 219, 254, 287, 292, 308, 315, 316, 322, 323.
Mr. Indruj Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, Advs. in Items 220, 272, 277, 280, 302.
Mr. Sunil Agarwal, SSC along with Mr. Shivansh B. Pandya, JSC and Mr. Utkarsh Tiwari, Adv. in Item Nos: 61, 68, 73, 76, 77, 112, 118, 125, 127, 130, 143, 145, 152, 159, 164, 182, 185, 208, 211, 226, 245, 247, 248, 261, 274, 276, 282, 297, 301, 311.
Mr. Aseem Chawla, SSC along with Ms. Pratishta Chaudhary and Mr. Naveen Rohila, Advs. in Item Nos: 129, 139, 154, 64, 158, 161, 157, 191, 244, 285, 270, 110, 94, 238, 250, 303, 314, 313, 328, 71, 331, 134, 205, 163, 166, 187, 217, 235, 210, 225, 253, 273, 114, 346, 336.
Mr. Ruchir Bhatia, SSC along with Mr. Anant Mann, JSC in Item Nos. 81, 198, 217, 242, 252, 260, 264, 307, 320, 329, 330.
Mr. Abhishek Maratha, SSC along with Mr. Apoorv Agarwal, JSC and Mr. Gaurav Singh, Mr. Parth, Ms. Nupur, Ms. Muskan, Adv. in Item Nos. 58, 65, 72, 74, 79, 82, 92, 98, 99, 101, 103, 104, 111, 115, 117, 121, 133, 135, 138, 140, 150, 153, 160, 168, 174, 200, 204, 222, 262, 266, 271, 275, 291, 312, 318, 319, 326.
Mr. Siddhartha Sinha, SSC along with Ms. Dacchita Shahi and Ms. Anuja Pethia, JSCs. in Item Nos. 327, 330, 239, 241, 259, 263, 283, 286, 306, 232, 227, 172, 173, 175, 176, 186, 189, 213, 141, 142, 148, 149, 123, 132, 97, 96, 95, 86.
Mr. Shlok Chandra, SSC along with Ms. Madhavi Shukla, Ms. Priya Sarkar, JSCs and Mr. Sudarshan Roy, Adv. in Item Nos. 325, 167, 214, 228, 236, 237, 251, 256, 267, 293, 298, 317, 325.
Mr. Gaurav Gupta, SSC along with Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs and Mr. Namit Gupta, Adv. in Item Nos. 122, 124, 131, 146, 165, 184, 193, 202, 224, 230, 231, 246, 265, 268, 300, 305, 59, 62, 67, 69, 75, 90, 42 to 46, 48, 49 to 51.
Mr. Vipul Agarwal, SSC along with Mr. Gibran Naushad and Ms. Sakshi Shairwal, JSCs in Item Nos. 255, 229, 233, 324, 170, 137, 20, 60, 85, 108,



113, 119, 137, 170, 229, 233, 255, 309, 324, 108, 113, 119, 60, 85.
Mr. Debesh Panda, SSC along with Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs, Mr. Ojaswa Pathak, Ms. Anauntta Shankar and Mr. Vineet Gupta, Advs. in Item No. 55, 78, 80, 88, 91, 100, 102, 107, 109, 116, 135, 144, 151, 155, 179, 183, 195, 197, 206, 209, 212, 215, 216, 218, 234, 240, 243, 249, 269, 278, 270, 281, 288, 289, 294, 296, 299, 304, 310, 321.
Mr. Piyush Beriwal, Mr. Kautilya, Mr. Ojaswi, Advs. in item no. 352, 348, 351.
Mr. Akash Vajpai, Mr. K. Pandey, Advs. for Resp./UOI in item 132
Mr. Kamal Kant Jha, Mr. Avinash, Mr Saurabh, Mr. Rahul, Advs. for UOI in item 244.
Mr. Chiranjiv Kumar, Mr. Mukesh Sachdeva, Ms. Neelima, Advs. for Resp./ UOI in Item Nos. 142, 167, 201 & 324.
Mr. N.K. Aggarwal, Adv. for Resp./ UOI in Item No. 55, 149.
Ms. Anju Bhushan Gupta, Adv. for Resp./ UOI in Item No. 289.
Mr. Sushil Raaja, SPC for Resp./ UOI in Item No. 174, 347.
Ms. Vinita Bakshi, SPC for Resp./ UOI in Item No. 123, 211.
Mr. Sonal Singh & Mr. Anmil Adhirit, Advs. for Resp./ UOI in Item No. 120.
Mr. Rohit Puri, Adv. for Resp./ UOI in Item No. 316.
Mr. Jitesh Vikram Srivastava, SPC in Item No. 304.
Mr. Kavinder Singh Gill, Adv. for Resp./ UOI in Item No. 272, 280.
Mr. Ashish Batra, Adv. for Resp./ UOI in item no. 197.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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05.08.2024

1. We take note of the seven principal issues which have been identified by Mr. Chawla, learned counsel appearing for the respondents in some of these writ petitions, and which are as follows:

- A. Notice under Section 148 of the Income Tax Act, 1961 [“Act”] being rendered illegal by virtue of the Proviso to Section 149 as amended by Finance Act, 2021.
- B. Instruction No. 01/2022 [F. No. 279/Misc./M-51/2022-ITJ] issued by the CBDT dated 22 May 2022 allowing the



issuance of notice being contrary to the decision of Supreme Court in the case of **Union of India vs Ashish Agarwal** [(2023) 1 SCC 617] and Section 119 of the Act.

- C. Notice under Section 148 issued by the jurisdictional Assessing Officer being rendered invalid and contrary to the procedure of faceless assessment as contemplated under Section 151A and the e-Assessment of Income Escaping Assessment Scheme, 2022 which mandates that such notices be issued only by an authority selected through an automated process and by the National Faceless Assessment Centre under Section 144B.
- D. Absence of approval under Section 151 of the Act from the prescribed authority.
- E. Section 148 notices having been issued without a DIN as mandated by Circular No. 19/2019 issued by the CBDT dated 14 August 2019 and thus being liable to be quashed.
- F. Scope and applicability of Explanation 1 to Section 148 and the expression “information” as introduced by Finance Act, 2021.
- G. Whether an assessment predicated by a search must invariably follow the procedure prescribed under Section 153A/153C and to the exclusion of Section 148 of the Act.
2. Since proposed Question G, is being considered by us separately in another batch, we do not propose to rule on that issue on these writ petitions.
3. In order to structure the hearing of this batch of writ petitions, we appoint Mr. Himanshu Aggarwal, Mr. Nischay Kantoor and Mr. Sumit Lalchandani as the nodal counsels from the side of the writ



petitioners'. We appoint Mr. Aseem Chawla, Mr. Puneet Rai and Mr. Vipul Agarwal, as the nodal counsels from the side of the respondents.

4. We request the two panels to prepare a common composite chart which would encapsulate the requisite details of each writ petition and also flag the common issues which arise in each of them. The composite chart be placed on our record at least 48 hours prior to the next date fixed.

5. We also accord liberty to learned counsels for respective sides to place one Common Convenience Volume of judgments which are proposed to be cited within the aforementioned time frame.

6. Let this batch be called again on 18.09.2024.

CM 10967/2024 (13 Days Delay in C.A.) in WP(C) 2370/2023

7. Bearing in mind the disclosures made, the delay of 13 days in filing the counter affidavit is condoned.

8. Application stands disposed of.

CM 10966/2024 (55 Days Delay in C.A.) in WP(C) 3574/2023

CM 10968/2024 (55 Days Delay in C.A.) in WP(C) 6654/2023

9. Bearing in mind the disclosures made, the delay of 55 days in filing the counter affidavit is condoned.

10. Applications stand disposed of.

CM 307/2024 (3 Days Delay in C.A.) in WP(C) 4941/2023

CM 417/2024 (3 Days Delay in C.A.) in WP(C) 5761/2023

11. Bearing in mind the disclosures made, the delay of 3 days in filing the counter affidavit is condoned.

12. Applications stand disposed of.

CM 24407/2024 (111 Days Delay in C.A.) in WP(C) 5734/2023

CM 24402/2024 (111 Days Delay in C.A.) in WP(C) 6053/2023

CM 24405/2024 (111 Days Delay in C.A.) in WP(C) 6264/2023



13. Bearing in mind the disclosures made, the delay of 111 days in filing the counter affidavit is condoned.

14. Applications stand disposed of.

CM 10965/2024 (23 Days Delay in C.A.) in WP(C) 6280/2023

15. Bearing in mind the disclosures made, the delay of 23 days in filing the counter affidavit is condoned.

16. Application stands disposed of.

CM APPL. 731/2024 (4 Days Delay in C.A.) in WP(C) 6411/2023

17. Bearing in mind the disclosures made, the delay of 4 days in filing the counter affidavit is condoned.

18. Application stands disposed of.

CM 348/2024 (2 Days Delay in C.A.) in WP(C) 6622/2023

19. Bearing in mind the disclosures made, the delay of 2 days in filing the counter affidavit is condoned.

20. Application stands disposed of.

CM 10969/2024 (5 Days Delay in C.A.) in WP(C) 5632/2023

21. Bearing in mind the disclosures made, the delay of 5 days in filing the counter affidavit is condoned.

22. Application stands disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 5, 2024/kk