



\$~57 to 323

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

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versus

UNION OF INDIA & ORS.

.....Respondent

58

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SH. RAM AVTAR AGARWAL

.....Petitioner

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59

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SATISH GOYALPetitioner

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66

+ W.P.(C) 5645/2023
PRAMOD KUMAR GUPTAPetitioner

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- 70**
+ W.P.(C) 5652/2023
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- 71**
+ W.P.(C) 5658/2023
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- 72**
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.....Respondents

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.....Respondent

75

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.....Respondents

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.....Petitioner

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+ W.P.(C) 2844/2023
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80

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versus

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

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+ W.P.(C) 2890/2023
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+ W.P.(C) 2891/2023
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83
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84
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85
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86
+ THE ASSISTANT COMMISSIONER OF INCOME TAX
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87
+ INCOME TAX OFFICER, WARD 26(3),
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+ W.P.(C) 3106/2023
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.....Respondents

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+ W.P.(C) 3136/2023
AMIT JAIN

.....Petitioner

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89

+ W.P.(C) 3138/2023
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.....Petitioner

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90

+ W.P.(C) 3172/2023
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.....Petitioner

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DELHI & ORS.

.....Respondents

91

+ W.P.(C) 3223/2023
AMIT JAIN (HUF)

.....Petitioner

versus

INCOME TAX OFFICER WARD 35(1)
NEW DELHI

.....Respondent

92

+ W.P.(C) 3278/2023
SHANTI DEVI CHARITABLE TRUST

.....Petitioner

versus

INCOME TAX OFFICER & ANR.

.....Respondents



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W.P.(C) 3281/2023
SUNITA SHARMA

.....Petitioner

versus

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

.....Respondents

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+

W.P.(C) 3396/2023
RAJAT SIKKA (HUF)

.....Petitioner

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

.....Respondent

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W.P.(C) 3408/2023
ANCHAL NARANG

.....Petitioner

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ITO WARD 44 6 NEW DELHI

.....Respondent

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W.P.(C) 3470/2023
SEASHELL BUILDSPACES PRIVATE LIMITED

.....Petitioner

versus

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

.....Respondent

97

+

W.P.(C) 3513/2023
GAIN CAPITAL PRIVATE LIMITED

.....Petitioner

versus

ACIT(OSD) DELHI & ORS.

.....Respondents

98

+

W.P.(C) 3533/2023
GAYATRI DHODY

.....Petitioner



versus

99
+ INCOME TAX OFFICER, WARD 29 (1),
DELHI AND ANR. & ORS.Respondents
+ W.P.(C) 3572/2023
GAIN CAPITAL PRIVATE LIMITEDPetitioner

versus

100
+ ACIT(OSD), DELHI & ORS.Respondents
+ W.P.(C) 3573/2023
SONA JOSHIPetitioner

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101
+ INCOME TAX OFFICER WARD 60(1) & ORS.
.....Respondent
+ W.P.(C) 3618/2023
SUBASH GOYAL HUFPetitioner

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102
+ ITO, WARD 36(1), DELHI & ANR.Respondents
+ W.P.(C) 3668/2023
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103
+ INCOME TAX OFFICER, WARD-11(1) & ANR.
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+ W.P.(C) 3672/2023 & CM APPL. 10804/2024 (Interim Stay)
VINOD GOYAL AND SONSPetitioner



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104
+ ITO, WARD 36(1), DELHI & ANR.Respondents
+ W.P.(C) 3728/2023
ANURADHA KHANPetitioner

versus

105
+ INCOME TAX OFFICER WARD 28(5) & ORS.Respondent
+ W.P.(C) 3733/2023
VEEKAY GENERAL INDUSTRIESPetitioner

versus

107
+ UNION OF INDIA & ORS.Respondents
+ W.P.(C) 3875/2023
JEET KAURPetitioner

versus

108
+ INCOME TAX OFFICER WARD 19(3)
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+ W.P.(C) 3878/2023
HARCHARAN SINGHPetitioner

versus

109
+ INCOME TAX OFFICER WARD (35) 1 & ORS.Respondents
+ W.P.(C) 3895/2023
BONLON INDUSTRIES LTDPetitioner



versus

110
+ THE DY. COMMISSIONER OF INCOME
TAX, CIRCLE 4(2) & ANR.Respondents
W.P.(C) 3940/2023
M/S SAG INFRASTRUCTURE DEVELOPERS
PVT LTDPetitioner

versus

INCOME TAX OFFICER WARD 22(1) & ANR.
.....Respondent
W.P.(C) 3908/2023
KANWALJEET KAURPetitioner

versus

111
+ ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE (34) 1 DELHI & ORS.Respondents
W.P.(C) 3945/2023
RUPIN KHANDPURAPetitioner

versus

112
+ INCOME TAX OFFICER WARD 28(5)
NEW DELHI & ORS.Respondents
W.P.(C) 4027/2023
SANTOSH TIMBER TRADING
COMPANY LTDPetitioner

versus

113
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HIMALAYA POLYTECH PRIVATE LTDPetitioner

versus

INCOME TAX OFFICER WARD 11(3)
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114

+ W.P.(C) 4060/2023
SANGEETA VERMAPetitioner

versus

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

115

+ W.P.(C) 4150/2023
LALIT GULATIPetitioner

versus

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

116

+ W.P.(C) 4245/2023
LALIT GULATIPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
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117

+ W.P.(C) 4257/2023
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118
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+ W.P.(C) 4258/2023
KAMLESH KUMAR GUPTAPetitioner

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119
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+ W.P.(C) 4326/2023
BEST INFRA TECH PRIVATE LIMITEDPetitioner

versus

120
+ INCOME TAX OFFICER WARD 4(1) AND
ORS & ORS.Respondents

120
+ W.P.(C) 4375/2023
MR SHUBHAM JAINPetitioner

versus

121
+ THE INCOME TAX OFFICER CIRCLE -28(5),
DELHI AND ORS.Respondents

121
+ W.P.(C) 4376/2023
NEERU JAINPetitioner

versus

122
+ INCOME TAX OFFICER, WARD 29(1),
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122
+ W.P.(C) 4378/2023
MOULDCRAFT INDIA PVT LTDPetitioner

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+ DEPUTY COMMISSIONER INCOME TAX AND ANRRespondents
+ W.P.(C) 4405/2023
ALKA GARGPetitioner
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ITO, WARD 44(6), DELHI & ANR.Respondents
124
+ W.P.(C) 4423/2023
ADYCON INFRASTRUCTURES PVT. LTD.Petitioner
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125
+ W.P.(C) 4574/2023
GIRISH KAPURPetitioner
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INCOME TAX OFFICER WARD 10(1) DELHI & ORS.Respondents
126
+ W.P.(C) 4584/2023
LALIT KUMAR SAPRAPetitioner
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ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43-1 DELHI & ANR.Respondents
127
+ W.P.(C) 4658/2023 & CM APPL. 39117/2023 (Direction)
VINAY JAIN HUFPetitioner
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DELHI & ORS.

.....Respondents

128

+ W.P.(C) 4659/2023, CM APPL. 17933/2023 (Stay)
RAJDHANI EDUCATIONAL CHARITABLE TRUST
.....Petitioner

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.....Respondent

129

+ W.P.(C) 6426/2023
SHERUL INSULATION PRIVATE LIMITEDPetitioner

versus

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.....Respondents

130

+ W.P.(C) 7997/2023, CM APPL. 30759/2023 (Interim Stay)
SUNITA KAMRAPetitioner

versus

INCOME TAX OFFICER, WARD 19(3), DELHI

.....Respondent

131

+ W.P.(C) 4684/2023
VAIBHAV JAINPetitioner

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

.....Respondents

132

+ W.P.(C) 4786/2023
JAYCEE HOUSING PRIVATE LIMITEDPetitioner



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CENTRAL BOARD OF DIRECT TAX & ORS.Respondent

133

+ W.P.(C) 4787/2023
ANANT VIR JAIN

.....Petitioner

versus

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

.....Respondents

134

+ W.P.(C) 4856/2023
SATISH AGRAWAL

.....Petitioner

versus

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

.....Respondents

135

+ W.P.(C) 4880/2023
PRADEEP KUMAR JAIN

.....Petitioner

versus

THE ASSISTANT COMMISSIONER OF INCOME
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.....Respondents

136

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ROHIT SAHAI

.....Petitioner

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137
+ TAX CIRCLE 52(1) DELHI & ANR.Respondents
+ W.P.(C) 4915/2023
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versus

138
+ INCOME TAX OFFICER WARD NO. 49(1),
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+ W.P.(C) 4941/2023
SHARAD GARGPetitioner

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139
+ ITO, WARD 63(1), DELHI & ANR.Respondents
+ W.P.(C) 5123/2023
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versus

140
+ DEPUTY COMMISSIONER OF INCOME TAX ,
CIRCLE 13 1, DELHI & ORS.Respondents
+ W.P.(C) 5124/2023
PANKAJ VERMAPetitioner

versus

141
+ INCOME TAX OFFICER OF INCOME TAX OFFICE
WARD 69(1),DELHI & ORS.Respondents
+ W.P.(C) 5186/2023
MANAK CONSULTANTS PRIVATE LIMITEDPetitioner



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INCOME TAX OFFICER WARD 16(3) & ANR.

.....Respondents

142

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SHALINI DAGA

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ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 28(1) DELHI & ANR.

.....Respondents

143

+ W.P.(C) 5210/2023
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.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

144

+ W.P.(C) 5219/2023
WHITEFIELDS OVERSEAS LTD

.....Petitioner

versus

ACIT, CIR 25(1), DELHI

.....Respondent

145

+ W.P.(C) 5237/2023
RAKESH KUMAR GOYAL

.....Petitioner

versus

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

.....Respondents

146

+ W.P.(C) 5238/2023
WHITEFIELDS OVERSEAS LTD

.....Petitioner

versus



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

.....Respondents

147

+ W.P.(C) 5239/2023
BADAL MAHESHWARI

.....Petitioner

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

.....Respondents

148

+ W.P.(C) 5251/2023
VANEETA IMPEX PVT LTD

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TAX, CIRCLE 25(1) & ANR.

.....Respondents

149

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

.....Petitioner

versus

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

.....Respondents

150

+ W.P.(C) 5272/2023
BHARAT FITTINGS AND VALVES

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

151

+ W.P.(C) 5298/2023
K.H. STEEL CASTING (P) LTD

.....Petitioner



versus

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

.....Respondents

152

+ W.P.(C) 5311/2023
DHUNNA INVESTMENT P LTD

.....Petitioner

versus

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

.....Respondents

153

+ W.P.(C) 5343/2023
SHARE WISE COMMODITY BROKERS PRIVATE
LIMITED

.....Petitioner

versus

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

.....Respondents

154

+ W.P.(C) 5369/2023
K.H. STEEL CASTING (P) LTD

.....Petitioner

versus

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

.....Respondents

155

+ W.P.(C) 5371/2023
PAWAN SINGLA

.....Petitioner

versus

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

.....Respondents

156

+ W.P.(C) 5390/2023



YOGEN KHOSLA

.....Petitioner

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UNION OF INDIA & ORS.

.....Respondents

157

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W.P.(C) 5392/2023

RAJ KUMAR SABHARWAL

.....Petitioner

versus

ACIT, CIR 52(1), NEW DELHI & ANR.

.....Respondents

158

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W.P.(C) 5406/2023

GOURAV BATRA

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
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.....Respondents

159

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W.P.(C) 5407/2023

RAMAYANA ISPAT PVT LTD

.....Petitioner

versus

ACIT, CIR 19(1), DELHI & ANR.

.....Respondents

160

+

W.P.(C) 5409/2023

ONE POINT REALTY PRIVATE LIMITED

.....Petitioner

versus

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.....Respondents

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+ W.P.(C) 5410/2023
MAC SOFT TECHNOLOGIES PVT LTDPetitioner

versus

INCOME TAX OFFICER, WARD 16(1),
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162

+ W.P.(C) 5427/2023
UDGAM EDUCATION INSTITUTE PVT. LTDPetitioner

versus

INCOME TAX OFFICER WARD 27(1)Respondent

163

+ W.P.(C) 5428/2023 & CM APPL. 21232/2023 (Interim Relief)
GAURAV CHOPRAPetitioner

versus

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164

+ W.P.(C) 5536/2023
ABHINAV GOELPetitioner

versus

INCOME TAX OFFICER WARD 43(6)Respondent

165

+ W.P.(C) 5539/2023
PUBLIC CLOTHING PVT.LTDPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE
.....Respondent



166

+ W.P.(C) 5725/2023
SADHNA RANIPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE
16(1), DELHI & ORS.Respondents

167

+ W.P.(C) 5727/2023
ATUL KUMAR SAXENAPetitioner

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ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 70(1), DELHI & ORS.Respondents

168

+ W.P.(C) 5730/2023
RAVI DHINGRA (HUF)Petitioner

versus

INCOME TAX OFFICER, WARD 28(1),
DELHI & ORS.Respondents

169

+ W.P.(C) 5734/2023
BRIJ BHUSHAN GUPTAPetitioner

versus

ASSISTANT COMMISSIONER OF
INCOME TAX CIRCLE 59-1)Respondent

170

+ W.P.(C) 5761/2023
PAVEL GARG SONS HUFPetitioner

versus



THE INCOME TAX DEPARTMENTRespondent

171

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

B.C ENTERPRISESPetitioner

versus

INCOME TAX OFFICER WARD 58 3 DELHI
.....Respondent

172

+ W.P.(C) 5791/2023
NAVEEN KUMAR GUPTAPetitioner

versus

INCOME TAX OFFICER WARD 47-1 & ANR.
....Respondents

173

+ W.P.(C) 5792/2023
JINDAL DYECHEM INDUSTRIES PVT. LTDPetitioner

versus

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

174

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

versus

INCOME TAX OFFICER WARD 47(& ANR.Respondents

175



+ W.P.(C) 5869/2023
GSM AUTO SPARES PRIVATE LIMITED.....Petitioner

versus

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

176

+ W.P.(C) 5875/2023
SAURAV BANSALPetitioner

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ITO WARD 43(6) DELHI & ANR.Respondents

177

+ W.P.(C) 5876/2023
VIJAY GARGPetitioner

versus

ITO WARD 43(6) DELHI & ANR.Respondents

178

+ W.P.(C) 5877/2023
AGSONS AGENCIES INDIA PRIVATE LIMITED
.....Petitioner

versus

INCOME TAX OFFICER WARD 1(1)DELHI & ORS.
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179

+ W.P.(C) 5884/2023
RITIKA GARGPetitioner

versus



ACIT CIRCLE 43(1) DELHI & ANR.

.....Respondents

180

+ W.P.(C) 5886/2023
RITIKA GARG

.....Petitioner

versus

ACIT CIRCLE 43(1) DELHI & ANR.

.....Respondents

181

+ W.P.(C) 5887/2023
PAYAL BANSAL

.....Petitioner

versus

ITO WARD 43(6) DELHI & ANR.

.....Respondents

182

+ W.P.(C) 5888/2023
MEENA CHAWLA

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versus

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183

+ W.P.(C) 5891/2023
MAHESH KUMAR MANI

.....Petitioner

versus

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.....Respondents

184

+ W.P.(C) 5892/2023
HIMANK GARG

.....Petitioner

versus



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185

+ W.P.(C) 5894/2023
GSM AUTO SPARES PRIVATE LIMITED.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME
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186

+ W.P.(C) 5895/2023
ASHA GARGPetitioner

versus

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187

+ W.P.(C) 5896/2023
VIJAY GARGPetitioner

versus

ITO WARD 43(6) DELHI & ANR.Respondents

188

+ W.P.(C) 5964/2023
ARUNA ANEJAPetitioner

versus

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



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+ W.P.(C) 5975/2023
MADHUR KABRA

.....Petitioner

versus

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

190

+ W.P.(C) 5992/2023
BRICKHICKS BUILDTECH PRIVATE LIMITED

.....Petitioner

versus

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

191

+ W.P.(C) 6008/2023
BHARAT BHUSHAN HUF

.....Petitioner

versus

ITO WARD 36(1) DELHI & ANR.Respondents

192

+ W.P.(C) 6038/2023
RAJ POLYBAGS PRIVATE LIMITED

.....Petitioner

versus

INCOME TAX OFFICER WARD 21(1) & ORS.
.....Respondent

193

+ W.P.(C) 6041/2023
ADITYA LOOMBA

.....Petitioner



versus

UNION OF INDIA AND ANR.

.....Respondents

194

+

W.P.(C) 6042/2023

SE FINVEST PRIVATE LIMITED

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME

TAX,CIRCLE 22(2), DELHI AND ORS.

.....Respondents

195

+

W.P.(C) 6046/2023

JINDAL FINANCIAL AND INVESTMENTS SERVICES

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE

52(1), DELHI & ORS.

.....Respondents

196

+

W.P.(C) 6053/2023

BRIJ BHUSHAN GUPTA

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 59-1

.....Respondent

197

+

W.P.(C) 6147/2023

BEE KAY WIRES PVT. LTD.

.....Petitioner

versus

INCOME TAX OFFICER, WARD 4(1),



DELHI & ORS.

.....Respondents

198

+ W.P.(C) 6148/2023
MUKESH GUPTA

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

.....Respondent

199

+ W.P.(C) 6150/2023
NARESH KUMAR HUF

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE43(1), DELHI & ORS.

.....Respondents

200

+ W.P.(C) 6151/2023
AJAY AND SONS HUF

.....Petitioner

versus

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

.....Respondents

201

+ W.P.(C) 6152/2023
SUNAYANA MALHOTRA

.....Petitioner

versus

INCOME TAX OFFICER, WARD 44-6 & ANR.

.....Respondents

202

+ W.P.(C) 6156/2023



ARTISTIC FINANCE PVT LTD

.....Petitioner

versus

ITO WARD 3(1) DELHI & ANR.

.....Respondents

203

+

W.P.(C) 6158/2023

PRET STUDY BY JANAK FASHIONS PVT. LTD.

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

204

+

W.P.(C) 6161/2023

RAM KALI

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 43(1), DELHI & ORS.

.....Respondents

205

+

W.P.(C) 6163/2023

RAJESH LOOMBA

.....Petitioner

versus

UNION OF INDIA AND ANR

.....Respondents

206

+

W.P.(C) 6166/2023

HARISH KUMAR ANEJA HUF

.....Petitioner

versus

INCOME TAX OFFICER WARD 44(6),



DELHI & ANR.

.....Respondents

207

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

VISUAL TECHNOLOGIES INDIA PVT LTDPetitioner

versus

UNION OF INDIA & ORS.

.....Respondents

208

+ W.P.(C) 6178/2023
NOUVELLE SECURITIES PVT LTD

.....Petitioner

versus

INCOME TAX OFFICER & ORS.

.....Respondents

209

+ W.P.(C) 6185/2023
PRANAY ANEJA

.....Petitioner

versus

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

.....Respondents

210

+ W.P.(C) 6186/2023
ANUPAMA HARIBANSH CHOUDHARYPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

211

+ W.P.(C) 6187/2023



B L HEALTH AND SAFETY PVT LTD

.....Petitioner

versus

ITO, WARD 4(1), DELHI & ANR.

.....Respondents

212

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

.....Petitioner

versus

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

.....Respondents

213

+ W.P.(C) 6227/2023
MOHAN SINGH CHAUHAN

.....Petitioner

versus

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

.....Respondents

214

+ W.P.(C) 6230/2023
DAYAL FINSEC LTD

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

215

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

.....Petitioner

versus

INCOME TAX OFFICER WARD 63 & ANR.Respondents

216



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

versus

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

217

+ W.P.(C) 6259/2023
KAUSHAL KUMAR HUFPetitioner

versus

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

218

+ W.P.(C) 6266/2023
SUNNY AGGARWALPetitioner

versus

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

219

+ W.P.(C) 6270/2023
BHANU DOGRAPetitioner

versus

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

220

+ W.P.(C) 6273/2023
WELCOME SHOES PVT LTDPetitioner

versus



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

.....Respondents

221

+

W.P.(C) 6274/2023

TRIPLE ESS INFRASTRUCTURE PRIVATE LIMITED

.....Petitioner

versus

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

.....Respondents

222

+

W.P.(C) 6278/2023

MS GOLDSTAR FOOTWEARS PVT LTD

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

.....Respondent

223

+

W.P.(C) 6279/2023

ABHIRUCHI BUILDWELL PVT. LTD

.....Petitioner

versus

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

224

+

W.P.(C) 6280/2023

GREENBERRY NANDINI RKG PRIVATE LIMITED

.....Petitioner

versus

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

.....Respondents

225



+ W.P.(C) 6282/2023
GREENBERRY NANDINI RKG PRIVATE LIMITED
.....Petitioner

versus

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

226

+ W.P.(C) 6410/2023
MIDAS GLOBAL SECURITIES LIMITED
.....Petitioner

versus

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

227

+ W.P.(C) 6411/2023
M/S DISHA OVER SEAS PVT LTD THROUGH ITS
DIRECTOR
.....Petitioner

versus

INCOME TAX OFFICER WARD 7 (1)
DELHI AND OTHERS
.....Respondents

228

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

HARIS MOHAMMAD
.....Petitioner

versus

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

229



+ W.P.(C) 6416/2023
AMIT JAINPetitioner

versus

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

230

+ W.P.(C) 6417/2023 & CM APPL. 25292/2023 (Interim Stay)
KESRI STEELS LTDPetitioner

versus

DCIT CIR 13(1) DELHI & ANR.Respondents

231

+ W.P.(C) 6420/2023
SHIV KUMAR GUPTA –HUFPetitioner

versus

INCOME TAX OFFICER WARD 58 (7),
DELHI AND ANR.Respondents

232

+ W.P.(C) 6421/2023
SHRIDHAR FINANCIAL SERVICES LIMITEDPetitioner

versus

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

233

+ W.P.(C) 6422/2023
DHARAMBIR AHUJA AND SONS HUFPetitioner

versus



INCOME TAX OFFICER, WARD-49(1),
DELHI & ANR.

.....Respondents

234

+ W.P.(C) 6423/2023
ARTISTIC FINANCE PVT LTD

.....Petitioner

versus

ITO WARD 3(1) DELHI & ANR.

.....Respondents

235

+ W.P.(C) 6424/2023
GIRISH AHUJA

.....Petitioner

versus

INCOME TAX OFFICER, WARD 49(1),
NEW DELHI & ANR.

.....Respondents

236

+ W.P.(C) 6427/2023 & CM APPL. 10806/2024 (Place on Record
Assessment Order)

BHOLE NATH FOODS LIMITED

.....Petitioner

versus

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

237

+ W.P.(C) 6429/2023, CM APPL. 25313/2023 (Stay)
KANWAR MEET SEHGAL

.....Petitioner

versus

INCOME TAX OFFICER, WARD 36(1) DELHI

.....Respondent



238

+ W.P.(C) 6432/2023
RATHI STEEL AND POWER LTDPetitioner

versus

UNION OF INDIA AND ANR.Respondents

239

+ W.P.(C) 6433/2023
BHARAT BHUSHAN BANSALPetitioner

versus

ACIT CIRCLE 43(1) DELHI & ANR.Respondents

240

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

versus

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

241

+ W.P.(C) 6515/2023
ANIL KUMAR SOMANIPetitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHIRespondent

242

+ W.P.(C) 6520/2023
MAMTA GIRDHARPetitioner

versus

INCOME TAX OFFICER, WARD 72 (1),



DELHI & ANR.

.....Respondents

243

+ W.P.(C) 6525/2023
AMIT GUPTA

.....Petitioner

versus

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

.....Respondents

244

+ W.P.(C) 6526/2023
SACHIN GIRDHAR

.....Petitioner

versus

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

.....Respondents

245

+ W.P.(C) 6531/2023
ABHISHEK ARORA

.....Petitioner

versus

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

.....Respondents

246

+ W.P.(C) 6560/2023
SHRI KARSHNI METALS PVT. LTD.

.....Petitioner

versus

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

.....Respondents

247

+ W.P.(C) 6561/2023
ABHINAV AGGARWAL

.....Petitioner



versus

INCOME TAX OFFICER WARD 71(3)
DELHI & ANR.

.....Respondents

248

+ W.P.(C) 6620/2023
ANIL MITTAL

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.

.....Respondents

249

+ W.P.(C) 6622/2023
RAJESH GUPTA

.....Petitioner

versus

INCOME TAX OFFICER WARD 62 1 DELHIRespondent

250

+ W.P.(C) 6624/2023
REENA KUMARI

.....Petitioner

versus

INCOME TAX OFFICER WARD 30 5
NEW DELHI

.....Respondent

251

+ W.P.(C) 6630/2023
RUHIL PROMOTERS PVT.LTD

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

.....Respondent



252

+ W.P.(C) 6632/2023
RUHIL PROMOTERS PVT.LTDPetitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHIRespondent

253

+ W.P.(C) 6634/2023
MALHOTRA CABLES PVT LTDPetitioner

versus

DCIT CIRCLE 16(1) DELHI & ANR.Respondents

254

+ W.P.(C) 6636/2023
SABHARWAL PROPERTIES INDUSTRIES PVT. LTD.
.....Petitioner

versus

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

255

+ W.P.(C) 6646/2023
RAJ LAXMI REALTORS PRIVATE LTDPetitioner

versus

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

256

+ W.P.(C) 6649/2023
AKSHAT AGGARWALPetitioner

versus

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



257

+ W.P.(C) 6654/2023
GUPTA AUTO IMPEXPetitioner

versus

INCOME TAX OFFICER WARD 58 3 DELHI & ANR.
.....Respondents

258

+ W.P.(C) 6659/2023
UNISEX TRADELINK PRIVATE LIMITEDPetitioner

versus

UNION OF INDIA AND ANR.Respondents

259

+ W.P.(C) 6662/2023
SUDHIR KUMAR GOYALPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 51 (1) & ANR.Respondents

260

+ W.P.(C) 6663/2023
KOPERTEK METALS PVT LTDPetitioner

versus

DCIT CIRCLE 13(1) DELHI & ANR.Respondents

261

+ W.P.(C) 6665/2023
RADHIKA GUPTAPetitioner

versus



ACIT CIRCLE 28(1) DELHI & ANR.Respondents

262

+ W.P.(C) 6675/2023
GUPTA AUTO IMPEXPetitioner

versus

INCOME TAX OFFICER WARD 58 3
DELHI & ANR.Respondents

263

+ W.P.(C) 6691/2023
SATISH KUMAR MITTALPetitioner

versus

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

264

+ W.P.(C) 6752/2023
VIVEK NANDAPetitioner

versus

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

265

+ W.P.(C) 6753/2023
NORTHEND FOODS MARKETING PVT. LTD.Petitioner

versus

DCIT, CIRCLE - 16(1), DELHIRespondent

266

+ W.P.(C) 6754/2023
ASHLAR COMMODITIES PRIVATE



LIMITED

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

267

+

W.P.(C) 6755/2023
SAURABH AGGARWAL

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

268

+

W.P.(C) 6758/2023
RAJ LAXMI REALTORS PRIVATE LTD

.....Petitioner

versus

INCOME TAX OFFICER WARD
21(1) DELHI

.....Respondent

269

+

W.P.(C) 6762/2023
GARIMA CAPITAL PVT. LTD

.....Petitioner

versus

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

.....Respondents

270

+

W.P.(C) 6765/2023
SVAM SOFTWARE LIMITED

.....Petitioner

versus

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

.....Respondents



271

+ W.P.(C) 6766/2023
M/S CHANDRAMAULI BUILDCON
PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD-6(1), DELHIRespondent

272

+ W.P.(C) 6767/2023
AGLOW FINANCIAL SERVICES PRIVATE
LIMITEDPetitioner

versus

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

273

+ W.P.(C) 6770/2023
M/S CHANDRAMAULI BUILDCON
PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD-6(1), DELHIRespondent

274

+ W.P.(C) 6771/2023 & CM APPL. 26462/2023 (Interim Relief)
ASHLAR COMMODITIES PRIVATE LIMITED.....Petitioner

versus

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

275

+ W.P.(C) 6781/2023
CHRISHMATIC DEVELOPERS PRIVATE



LIMITED

.....Petitioner

versus

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

.....Respondents

276

+ W.P.(C) 6792/2023
RAJ NANDINI BUILDTECH LTD

.....Petitioner

versus

INCOME TAX OFFICER WARD 21(1) DELHIRespondent

277

+ W.P.(C) 6795/2023
KHETTERPAL HOTELS PRIVATE LIMITED

.....Petitioner

versus

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

.....Respondents

278

+ W.P.(C) 6801/2023
AMAN TRADERS PRIVATE LIMITED

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

279

+ W.P.(C) 6807/2023
VIVEK NANDA

.....Petitioner

versus

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

.....Respondents



280

+ W.P.(C) 6849/2023
MANGAL KALAS SERVICES PRIVATE
LIMITEDPetitioner

versus

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

281

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

versus

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

282

+ W.P.(C) 6933/2023
ARIEN GLOBAL LIFESTYLE PRIVATE
LIMITEDPetitioner

versus

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

283

+ W.P.(C) 6945/2023
NOVELL BUILDWELL LLPPetitioner

versus

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

284

+ W.P.(C) 6959/2023
PRALEEN CHOPRAPetitioner



versus

ASSISTANT COMMISSIONER OF
INCOME TAX

.....Respondent

285

+ W.P.(C) 6971/2023
LUV BHARDWAJ

.....Petitioner

versus

DEPUTY COMMISSIONER OF
INCOME TAX,

.....Respondent

286

+ W.P.(C) 6973/2023
SHUBHRA MITTAL

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.

.....Respondents

287

+ W.P.(C) 6975/2023
POOJA PRAVEEN WADHWA

.....Petitioner

versus

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

.....Respondents

288

+ W.P.(C) 6994/2023
RITU JAIN

.....Petitioner

versus

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

.....Respondents



289

+ W.P.(C) 7011/2023
SYNERGY PETRO PRODUCTS PRIVATE LIMITED
.....Petitioner

versus

UNION OF INDIA & ORS.Respondents

290

+ W.P.(C) 7030/2023
MADHU GOYAL
.....Petitioner

versus

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

291

+ W.P.(C) 7051/2023
SUSHIL KUMAR AGGARWAL
.....Petitioner

versus

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

292

+ W.P.(C) 7060/2023
JAPNA ESTATES PVT. LTD.
.....Petitioner

versus

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

293

+ W.P.(C) 7061/2023
DIGNITY MERCHANTS PRIVATE LIMITEDPetitioner



versus

INCOME TAX OFFICER WARD 7 1 DELHIRespondent

294

+ W.P.(C) 7073/2023
SUBHASH CHANDER KATHURIAPetitioner

versus

INCOME TAX OFFICER & ORS.Respondents

295

+ W.P.(C) 7075/2023
SUNSHINE BUILDING SOLUTIONS
PRIVATE LIMITEDPetitioner

versus

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

296

+ W.P.(C) 7076/2023
BK KHULLAR AND SONSPetitioner

versus

INCOME TAX OFFICER AND ANRRespondents

297

+ W.P.(C) 7078/2023
PREMIUM INFRACON PRIVATE LIMITEDPetitioner

versus

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

298

+ W.P.(C) 7089/2023



CHRISHMATIC DEVELOPERS PRIVATE
LIMITED

.....Petitioner

versus

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

.....Respondents

299

+ W.P.(C) 7161/2023
PRATISHTHA GARG

.....Petitioner

versus

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

300

+ W.P.(C) 7164/2023
MOHINDERJIT SINGH KOCHHAR

.....Petitioner

versus

UNION OF INDIA THROUGH THE
SECRETARY & ORS.

.....Respondents

301

+ W.P.(C) 7166/2023
PCG FINVEST LIMITED (FORMERLY KNOWN AS
SUBHRA FINVEST (INDIA) LTD)

Petitioner

versus

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

302

+ W.P.(C) 7172/2023
DOLPHIN MART PRIVATE LIMITED

.....Petitioner

versus



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

.....Respondents

303

+ W.P.(C) 7213/2023
HARI MOHAN SHARMA

.....Petitioner

versus

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

.....Respondents

304

+ W.P.(C) 7258/2023
CHANDRAMAULI ESTATES PVT LTD

.....Petitioner

versus

INCOME TAX OFFICER AND ANR

.....Respondents

305

+ W.P.(C) 7263/2023
SUNSTAR BUILDERS PVT LTD

.....Petitioner

versus

INCOME TAX OFFICER AND OTHERS

.....Respondents

306

+ W.P.(C) 7264/2023
PAWAN GOYAL

.....Petitioner

versus

INCOME TAX OFFICER, WARD 10(3)

.....Respondent

307

+ W.P.(C) 7273/2023
RICHFIELD INDUSTRIES PRIVATE LIMITED

.....Petitioner



versus

DEPUTY COMMISSIONER OF INCOME TAX, ..Respondent

308

+ W.P.(C) 7296/2023
RANGOLI INTERNATIONAL PVT. LTD.Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX, ..Respondent

309

+ W.P.(C) 7329/2023
SH. DINESH KUMARPetitioner

versus

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

310

+ W.P.(C) 7381/2023
BRIJ MOHAN GOYAL (HUF)Petitioner

versus

UNION OF INDIA AND ANR.Respondents

311

+ W.P.(C) 7383/2023
PAWAN GOYALPetitioner

versus

INCOME TAX OFFICER, WARD 10(3),
DELHIRespondent

312

+ W.P.(C) 7388/2023
CHHAVI AGARWALPetitioner

versus



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

.....Respondent

313

+ W.P.(C) 7392/2023
SURPLUS INFOTECH PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD 24 1Respondent

314

+ W.P.(C) 7519/2023
CARISSA INVESTMENTS PVT. LTD.Petitioner

versus

UNION OF INDIA AND ANR.Respondents

315

+ W.P.(C) 7554/2023, CM APPL. 29300/2023 (Stay)
JYOTI CHAUHANPetitioner

versus

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

316

+ W.P.(C) 7579/2023
NARESH KUMARPetitioner

versus

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

317

+ W.P.(C) 7601/2023, CM APPL. 54593/2024, CM APPL.
54641/2024 (360 days Delay in C.A.)
KAWAL KUMARPetitioner



versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ORS.

.....Respondents

318

+

W.P.(C) 7834/2023 & CM APPL. 30207/2023 (Stay)
AMISH AGARWAL HUF

.....Petitioner

versus

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

319

+

W.P.(C) 8564/2023
PIUSH GUPTA

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE & ANR.

.....Respondents

320

+

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

.....Petitioner

versus

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

.....Respondents

321

+

W.P.(C) 8465/2024 & CM APPL. 34900/2024 (Interim Relief)
SAKET HIGHWAYS LIMITED, THROUGH DIRECTOR
GURINDER KUMAR GARG

.....Petitioner

versus

ITO, WARD 22(1), DELHI & ANOTHER

.....Respondents

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W.P.(C) 8468/2024 & CM APPL. 34904/2024 (Interim Relief)
POOJA SMIT INVESTMENTS AND TRADING PRIVATE



LIMITED, THROUGH DIRECTOR BIRENDER KUMAR
SAHOOPetitioner

versus

ITO, WARD 21(1), DELIDRespondent

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

RAJEEV KUMAR OBEROIPetitioner

versus

INCOME TAX OFFICER AND ANR.Respondents

Advocate for the petitioners:

Mr. Vikas Jain, Ms. Shrawani & Mr. Hardik Jayal, Advs. In
item 28

Mr. Salil Kapoor, Mr. Sumit Lalchandani, Mr. Shivam Yadav
& Ms. Ananya Kapoor, Advs. In item 34

Mr. Salil Aggarwal, Sr. Adv with Mr. Madhur Aggarwal,
Adv. In item 95

Mr. Madhur Aggarwal, Adv. In item 94

Mr. Ruchesh Sinha, Mr. Aakash Saini, Ms. Shilpa Choudhary
& Ms. Monalisa Maity, Advs. in item 65, 67, 70, 77, 78, 80,
81, 83, 84, 90, 96, 97, 99, 100, 104, 112, 113, 204, 288, 319

Mr. Nitin Gulati & Ms. Reena Gandhi, Advs. in item 25, 26,
129, 153, 178, 213, 229, 282

Mr. Ajay Vohra, Sr. Adv with Mr. Kishore Kunal & Ms.
Ankita Parkash, Advs. in item 27

Mr. Kamal Sawhney, Mr. Nikhil Agarwal & Mr. Nishank
Vashistha, Advs. in item 61

Dr. Kapil Goel & Mr. Sandeep Goel, Advs. in item 74, 76,
82, 88, 89, 128, 164, 171, 237, 249, 255, 268, 276, 320

Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya
Kapoor, Mr. Tarun Chanana, Mr. Shivam Yadav & Mr.
Utkarsa Kr. Gupta, Advs. in item 60, 68, 72, 75, 98, 126, 137,
169, 172, 175, 185, 188, 196, 200, 201, 206, 219, 223, 228,
231, 236, 242, 244, 245, 247, 254, 256, 257, 262, 299



Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Renu Arora, Ms. Sakshi Rustagi & Ms. Sakshi Srivastava, Advs. in item 66, 92, 93, 101, 103, 123, 144, 146, 145, 138, 157, 159, 209, 211, 230

Mr. Abhishek Garg, Mr. Yash Gaitha, Mr. Ramesh Singh Mankotia & Mr. Naman Mehta, Advs. in item 79

Mr. Prakash Kumar & Ms. Rashmi Singh, Advs. in item 86, 87, 114

Mr. Kunal Tandon, Sr. Adv. with Mr. Saurabh D. Karan Singh, Mr. Akash Kumar, Ms. Kanika Jain, Ms. Natasha & Mr. Sanjay Shisodia, Advs. in item 30, 106, 107, 108, 111

Mr. Bhuvnesh Satija, Ms. Vibhooti Malhotra, Mr. Udit Sharma & Mr. Aniket Khanduri, Advs. in item 110, 309

Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja, Mr. Divyansh Dubey & Mr. Govind Gupta, Advs. in item 115, 116, 121, 133, 134, 139, 140, 161, 166, 167, 168, 173, 195, 197, 217, 220, 224, 225, 226, 232, 246, 269, 270, 272, 275, 277, 283, 297, 298, 301, 303

Dr. Rakesh Gupta, Mr. Somil Agrawal & Mr. Sourav Verma, Advs. in item 117, 118

Mr. Mahe Zehra, Adv. in item 120

Mr. Sumit K. Batra, Mr. Manish Khurana & Ms. Priyanka Jindal, Advs. in item 130

Mr. Manuj Sabharwal, Mr. Devvrat Tiwari & Mr. Drona Negi, Advs. in item 149, 190

Mr. Anand Shankar, Mr. Debashis Mukherjee & Mr. Amit Kumar, Advs. in item 62

Mr. Sanjeev Kumar, Mr. Manish Kumar & Ms. Riddhi, Advs. in item 341

Mr. Manibhadra Jain & Mr. Sachin Jain, Advs. in item 266, 274, 281, 216

Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni & Mr. Himanshu Aggarwal, Advs. in item 280

Mr. Satyen Sethi, Mr. Artatrana Panda & Ms. Gargi Sethee, Advs. in item 151, 154

Mr. Rohit Jain & Mr. Samarth Chaudhari, Advs. in item 208



Mr. A.K. Babbar & Mr. Bharat Tirpathi, Advs. in item 218
Mr. Amol Sinha, Mr. Kshitiz Garg & Mr. Ankit Kumar,
Advs. in item 243, 264, 279, 302
Mr. Shekhar Gupta and Mr. Shashank Upadhyay, Advs. in
item 248, 259, 263, 286 and 290.
Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni and Mr.
Himanshu Aggarwal, Advs. in item 280.
Mr. Rahul Malhotra and Mr. Chirag Goyal, Advs. in item
292.
Dr. Rakesh Gupta, Mr. Somil Agarwal and Mr. Sourav
Verma, Advs. in item 295 and 313.
Mr. Rajeev Sharma, Adv. in item 300.
Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Manish Yadav and
Mr. Deepanshu Jain, Advs. in 305, 304, 112, 186, 271, 273
and 271.
Mr. Deepanshu Jain and Mr. Shaantanu Jain, Advs. in item
312 and 318.
Mr. Manuj Sabharwal, Mr. Devvrat Tiwari and Mr. Drona
Negi, Advs. in 315.
Mr. A.K. Babbar and Mr. B. Tripathi, Advs. in item 291.
Mr. Rohit Sahai & Ms. Shalini Daga, Adv. in item 69, 136,
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Advocates for the respondents:

Mr. Vipul Agrawal, SSC in item 61, 63, 87, 109, 113, 118,
138, 170, 223, 227, 249, 303, 317
Mr. Sandeep Tyagi, SPC with Mr. Manoj Kumar, Adv. for R-
1. In item 105
Mr. Akash Vajpai, Adv. for R-5. In item 133
Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Nikhil
Jain & Mr. Rishabh Nangia, SCs in item 58, 66, 67, 74, 86,
89, 95, 96, 107, 110, 114, 126, 127, 135, 140, 149, 155, 158,
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192, 199, 201, 203, 206, 213, 217, 220, 229, 232, 238, 244,
247, 251, 252, 264, 267, 279, 284, 289, 297, 307, 309 and
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Mr. Santosh Kumar Pandey, Adv. in item 32
Mr. Siddhartha Sinha, SSC with Mr. Niranjana Marde, Adv. in item 59, 88, 97, 98, 99, 121, 133, 142, 143, 149, 150, 171
Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs, Mr. Gaurav Singh, Ms. Nupur Sharma, Mr. Bhanukaran Singh Jodha, Mr. Himanshu Gaur, Ms. Muskan Goel & Mr. Kamakshraj Singh, Advs. in item 60, 68, 75, 76, 81, 84, 94, 100, 102, 104, 105, 111, 115, 116, 134, 137, 139, 141, 151, 154, 161, 169, 173, 196, 200, 256, 260, 265, 269, 285, 306, 311, 312, 318
Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar & Mr. Utkarsh Tiwari, JSCs in item 64, 71, 78, 79, 112, 117, 123, 125, 130, 131, 144, 146, 153, 160, 165, 176, 181, 184, 204, 207, 218, 221, 239, 241, 242, 255, 268, 270, 276, 291, 295, 305
Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin & Ms. Easha Kadian, JSCs in item 59, 69, 85, 88, 119, 124, 157, 195, 197, 215, 248, 278, 281, 286, 302, 309, 315, 316
Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh, Ms. Zehra Khan, JSCs, Ms. Delphina Shinglai, Mr. Kanishk Agarwal & Ms. Yashika Gupta, Advs. in item 57, 73, 80, 82, 90, 93, 101, 103, 108, 136, 145, 152, 156, 178, 182, 191, 193, 202, 205, 208, 211, 212, 214, 228, 234, 236, 263, 272, 273, 275, 282, 283, 288, 290, 293, 296, 298, 304, 314
Mr. Indruj Rai, SSC with Mr. Sanjeev Menon & Mr. Rahul Singh, JSCs in item 73, 216, 266, 271, 274, 296
Mr. Abhishek Garg, Mr. Yash Gaitha, Mr. Ramesh Singh Mankotia & Mr. Naman Mehta, Advs. in item 85
Mr. T.P.Singh, SSC for R-3 in item 103
Mr. Santosh Kumar Pandey, Adv. in item 124
Mr. Hemant Kumar Yadav, SPC with Mr. Mohit Chaturvedi, Adv. for R-2 in item 139
Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs in item 341, 168, 210, 222, 230, 231, 245, 250, 261, 287, 292, 310
Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC, Mr.



Abhishek Anand & Mr. Pranjal Singh, Advs. in item 83, 129, 194, 213, 246, 254, 258, 301, 313, 321, 322, 333
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh & Mr. Yojit Pareek, JSCs in item 62, 65, 70, 77, 92, 120, 122, 128, 132, 147, 166, 183, 190, 199, 219, 224, 225, 240, 259, 262, 294, 299
Mr. Ashish Batra, SPC in item 193
Mr. Niraj Kumar, SCC for R-5 in item 195
Mr. Rajkumar Yadav, SPC with Mr. Vaibhav Bhardwaj, Adv. in item 214
Ms. Richa Dhawan, SPC with Mr. Anuj Chaturvedi, Mr. Pawan Karan Deo & Ms. Harshita Maheshwari, Advs. in item 51-323, 217
Mr. Sandeep Vishnu, SPC with Ms. Suwaleha Siddiqui & Mr. Rajesh Kumar, Advs. for R-5 in item 232
Mr. Sushil Raja, SPC in item 173.
Ms. Bakshi Vinita, SPC for R-6 in item 121
Mr. Chiranjiv Kumar & Mr. Mukesh Sachdeva, Advs. in item 168, 143, 197, 317
Mr. Hemant Kumar Yadav, SPC for R-2. In item 139
Mr. Ravi Prakash, Sr. Adv. & Mr. Vivek Gurnani, SC in item 338
Mr. Ajay Vohra, Sr. Adv. with Mr. Sparsh Bhargava, Mr. Jaidev Prasada, Mr. Apoorv Shukla, Ms. Ishita Farsaiya & Ms. Vanshika Taneja, Advs. in item 324

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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14.01.2025

1. Learned counsels for the petitioners have commenced submissions on this batch. We have also had the benefit of perusing the composite chart which has been submitted on behalf of the writ



petitioners and has been duly examined by learned counsels representing the respondents.

2. Since Mr. Aseem Chawla, learned senior counsel was originally addressing submissions and is familiar with the principal issues which arise and which had been identified with his assistance, we have requested Mr. Chawla to address submissions in the capacity of amicus curiae.

3. We have also gone through the chart submitted by Ms. Jha, learned senior counsel who appears amongst others in W.P. (C) 6849/2023. According to Ms. Jha, while examining the issue of limitation and which forms part of Question A as framed in our order of 05 August 2024, on facts, the following position as encapsulated would emerge insofar as the aforementioned writ petitioner is concerned:-

SUMMARY CHART

A. Key Facts:

S. No	PARTICULARS	DATE	Relevant Pg./Ann No. of HC appeal
1.	Notice issued under section 148 (old regime)	23.04.2021	Pg. 12 of WP
2.	Letter communicating information pursuant to SC decision in Ashish Agarwal – reply to be filed by 01.06.2022	18.05.2022	87-88/ ‘E’
3.	Reply filed by Petitioner	14.06.2022	89-102/ ‘F’
4.	Order u/s 148A(d)	27.07.2022	66-70/ ‘A’
5.	Notice issued u/s 148- Sanction obtained from PCIT	27.07.2022	96-98/ ‘B’

B. COMPUTATION OF LIMITATION AS PER DECISION OF UOI VS. RAJEEV BANSAL:



S. No.			SC Paras
1.	Assessment Year	2014-15	
2.	Period of limitation u/s 149 [3 years or 6 years]	6 years	
3.	Original Period of limitation u/s 149	31.03.2021	
4.	Extended period of limitation as per IT Act read with TOLA	30.06.2021	Paras 65-69
5.	Sanction to be obtained u/s 151 till 30.06.2021 [within 6 years]	PCIT	
6.	Date of original notice u/s 148 – deemed SCN u/s 148A (b)	23.04.2021	
7.	Time surviving from date of issuance of deemed SCN till expiry of period as extended by TOLA [from 23.04.2021 till 30.06.2021]	68 days	Paras 109-113
8.	Period of deemed stay to be excluded as per 3 rd proviso to section 149 [Date of Original 148 till date allowed to file reply to assessee]	23.04.2021 to 14.06.2022	Paras 105-107
9.	Last date for issuing notice u/s 148 [i.e., 14.06.2022+68 days]	21.08.2022	Para 77
10.	Actual date of issuance of notice u/s 148	27.07.2022	
11.	<i>Notice u/s 148 issued under new regime is within time period</i>		Para 77

4. We direct learned counsels appearing for the writ petitioners to prepare similar charts encapsulating the facts of each individual case and ensure that copies of the same are duly served upon learned counsels appearing for the respondents. Those charts shall be submitted at least 48 hours prior to the next date fixed.

5. This batch of writ petitions shall thereafter be taken up for consideration on Question A, as well as and wherever so required, on Questions B, C and D.

6. Having heard learned counsels for parties, we are of the opinion that Question F as formulated should be left open to be examined independently in appropriate proceedings.

7. We further take note of the judgment rendered by a Division



Bench of the Court in **Pr. Commissioner of Income Tax-7 vs. Navin Kumar Gupta¹** and in terms of which Question G stands authoritatively settled insofar as this Court is concerned.

8. Let this batch be called again on 30.01.2025 in the category of “End of Board” matters as part heard.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 14, 2025/nd

¹ 2024 SCC OnLine Del 8140