



\$~1 to 110 & 115 to 130(148 matters)

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

1

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

RSND PROJECTS PRIVATE LIMITED Petitioner

Through: Mr. T.M. Shivakumar, Adv.

versus

INCOME TAX OFFICER WARD 20(3) & ANR. Respondents

Through: Mr.Sunil Agarwal, Sr. SC, Mr.Tushar Gupta, Jr. SC and Mr.Samarth Chaudhari, Adv.

2

+ W.P.(C) 13825/2021 & CM APPL. 43626/2021

SHIKHI ESTATES PRIVATE LIMITED Petitioner

Through: Ms. Kavita Jha, Mr.Udit Naresh and Mr. Himanshu Agarwal, Advocates

versus

INCOME TAX OFFICER & ANR. Respondents

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

3

+ W.P.(C) 13863/2021 & CM APPL. 43758/2021

PROGRESSIVE ALLOYS (INDIA) PVT. LTD Petitioner

Through: Mr.Ashish Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents

Through: Mr.Sunil Agarwal, Sr. SC, Mr.Tushar Gupta, Jr. SC and Mr.Samarth Chaudhari, Adv.



4

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

NIDHI GUPTA

..... Petitioner

Through: Mr.Sandeep Chilana, Mr.Priyojeet Chatterjee, Mr.Shekhar Sharma, Mr. Abdullah Tanveer, Ms.Yashodhara Burmon Roy, Ms.Shambhavi Sinha, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME
TAX & ANR.

..... Respondents

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

5

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

MINAKSHI AGGARWAL

..... Petitioner

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

versus

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

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

6

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

SHIV KUMAR GUPTA –HUF

..... Petitioner

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



versus

INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents
Through: Mr. Ajit Sharma, Sr. SC with
Mr. Anand Ram Mishra, Adv.

7

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

DEVI DASS HUF Petitioner

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

versus

INCOME TAX OFFICER, WARD 59-8 & ANR. Respondents
Through: Mr. Ajit Sharma, Sr. SC.

8

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

MUKESH ARORA Petitioner

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

versus

INCOME TAX OFFICER, CIRCLE 59-1 & ANR. Respondents
Through: Ms. Vibhooti Malhotra, Sr. SC with
Mr. Shaliender Singh, Jr. SC, Mr. Udit
Sharma, Adv.

9

+

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

MUKESH ARORA –HUF Petitioner

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

versus

INCOME TAX OFFICER, WARD 59-8 & ANR. Respondents
Through: Ms. Vibhooti Malhotra, Sr. SC with



Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv.

10

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

SANJIV MAHESHWARIPetitioner

Through: Mr.Ashish Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents

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

11

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

REENA SINGH Petitioner

Through: Mr.Ruchesh Sinha, Adv.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr.Puneet Rai, Sr. Standing Counsel
for the Revenue.

Mr.Rishabh Sahu, Central Govt. Sr.
Counsel for R-3.

12

+ W.P.(C) 14337/2021

SUHARSH ARORA Petitioner

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

versus

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

Through: Mr. Sandeep Tyagi, Advocate.



13

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

RAVI KUMAR GUPTA

..... Petitioner

Through: Mr. Aditya Dewan, Adv.

versus

UNION OF INDIA AND ORS

..... Respondents

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

14

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

SANGITA GARG

..... Petitioner

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

versus

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

..... Respondents

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

15

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

SUSHMA GOEL

..... Petitioner

Through: Mr.Rakesh Kr.Khanna, Sr. Advo with
Ms.Vaishali Gupta, Mr.Anubhav
Gupta and Mr.Vikash Poonia, Advs.

versus

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

..... Respondents

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



Sharma, Adv. for Revenue.
Mr. Avnish Singh, Adv. for R-4/UOI.

16

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

UPENDRA GULATI Petitioner
Through: Mr.Rakesh Kr.Khanna, Sr. Advo with
Ms.Vaishali Gupta, Mr.Anubhav
Gupta and Mr.Vikash Poonia, Advs.
versus

OFFICE OF ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 28(1), DELHI & ORS. Respondents
Through: Mr.Ajit Sharma, Sr. SC with
Mr.Anant Ram Mishra, Adv.

17

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

SABH INFRASTRUCTURE LIMITED Petitioner
Through: Mr.Salil Kapoor, Mr.C.S. Anand,
Mr.Sumit Lalchandani & Mr.Tarun
Chanana, Advs.
versus

INCOME TAX OFFICER, WARD 22-1 & ANR. Respondents
Through: Mr.Sunil Agarwal, Sr. SC, Mr.Tushar
Gupta, Jr. SC and Mr.Samarth
Chaudhari, Adv.

18

+ W.P.(C) 15074/2021 & CM APPL.47528/2021

SANJAY KUMAR Petitioner
Through: Mr.Sagar Rohtagi, Adv.
versus



ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

19

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W.P.(C) 15090/2021 & CM APPL.47574/2021

POOJASMIT INVESTMENTS AND TRADING PRIVATE
LIMITED

..... Petitioner

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

versus

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

..... Respondents

Through: Mr.Ruchir Bhatia, Sr. SC

20

+

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

SABHARWAL APARTMENTS PRIVATE LIMITED Petitioner

Through: Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.

versus

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

..... Respondents

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

21

+

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

SHANKAR GROWTH FUND PVT LTD

..... Petitioner

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

versus



- 22
+ ACIT, CIRCLE 22(2), DELHI AND ORS Respondents
Through: Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.
- W.P.(C) 387/2022 & CM APPL.1117/2022
SOMNATH VIRMANI Petitioner
Through: Mr. Sunil Kumar Mukhi,
Mr.Tejaswar Nerwal, Mr. Anshul
Mittal,Advs.
- versus
- 23
+ DCIT CIRCLE 13(1) DELHI AND ANR. Respondents
Through: Mr.Ajit Sharma, Sr.SC with
Ms.Himangi Kapoor, Adv.
- W.P.(C) 440/2022 & CM APPL.1229/2022
S N ENTERPRISES Petitioner
Through: Mr.Satyen Sethi & Mr.Arta Trana
Panda, Advs.
- versus
- INCOME TAX OFFICER & ORS. Respondents
Through: Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC
- 24
+ W.P.(C) 471/2022 & CM APPL.1327/2022
S N ENTERPRISES Petitioner
Through: Mr.Satyen Sethi & Mr.Arta Trana
Panda, Advs.
- versus
- INCOME TAX OFFICER, WARD 63(1) & ORS. Respondents
Through: Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC



25

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

ASHISH PODDAR

..... Petitioner

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

versus

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

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

26

+

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

SANTOSH INFRATECH PRIVATE LIMITED Petitioner

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

versus

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

..... Respondents

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

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

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

27

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

MUKESH KUMAR JAIN

..... Petitioner

Through: Mr. Purav Middha, Adv.

versus



PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through: Mr.Abhishek Maratha, Sr. SC &
Mr.Pratyaksh Gupta, Jr. SC

28

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

SATISH SINGHAL

..... Petitioner

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

versus

ACIT, CIR 22(2), DELHI & ANR.

..... Respondents

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

29

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W.P.(C) 758/2022 & CM APPL.2160/2022

SANTOSH INFRATECH PRIVATE LIMITED

..... Petitioner

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

versus

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

..... Respondents

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

30

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W.P.(C) 965/2022 & CM APPL.2752/2022

SULOCHNA GOEL

..... Petitioner

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

versus

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

..... Respondents

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



31

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W.P.(C) 989/2022 & CM APPL.2794/2022
SSIPL RETAIL LTD.

..... Petitioner

Through: Mr.Gaurav Jain, Ms.Akshita Goyal &
Mr.Shubham Gupta, Adv.

versus

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

..... Respondent

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

32

+

W.P.(C) 795/2022 & CM APPL.2232/2022
RAJ KUMAR GOEL

..... Petitioner

Through: Mr.Kapil Goel and Mr.Sandeep Goel,
Adv.

versus

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

..... Respondents

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

33

+

W.P.(C) 856/2022 & CM No.2413/2022
ANAND GOEL

..... Petitioner

Through: Mr.Kapil Goel & Mr.Sandeep Goel,
Adv

versus

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

..... Respondents

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



34

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W.P.(C) 900/2022 & CM No.2551/2022
DEEPAK GOEL

..... Petitioner

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

versus

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

..... Respondents

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

35

+

W.P.(C) 1057/2022 & CM APPL.3029/2022
ONE POINT REALTY PRIVATE LIMITED

..... Petitioner

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

versus

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

..... Respondents

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

36

+

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

..... Petitioner

Through: Mr.Rajesh Agarwal, Mr.Nagesh
Kumar Behl and Mr.Mayank
Pachauri, Advs.

versus

ITO WARD 52(1) DELHI & ANR.

..... Respondents

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



37

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W.P.(C) 1274/2022 & CM APPL.3729/2022
SYNAPE SOLUTIONS PRIVATE LIMITED

..... Petitioner

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

versus

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

..... Respondents

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

38

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

..... Petitioner

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

versus

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

..... Respondents

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

39

+

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

..... Petitioner

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

versus

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

..... Respondents

Through: Ms.Vibhooti Malhotra, Sr. SC with



Mr.Shaliender Singh, Jr. SC, Mr.Udit
Sharma, Adv.

40

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

STAR WIRE INDIA LIMITED

..... Petitioner

Through: Mr.Arn timer Kumar & Mr.Harsh Bhatia,
Advs.

versus

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

..... Respondents

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

41

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

M/S PERFECT POLYCHEM PRIVATE LIMITED

..... Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER

..... Respondent

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

42

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

ONE HEIGHT COLONIZERS PRIVATE LIMITED

..... Petitioner

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

versus

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

..... Respondents

Through: Mr.Raj Kumar Yadav, Adv. for UOI.
Mr.Sunil Kumar Agarwal, Sr.



Standing Counsel with Mr.Tushar
Gupta, Jr. Standing & Mr.Samarth
Chaudhari, Adv..

43

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W.P.(C) 1759/2022

STAR WIRE INDIA LIMITED

..... Petitioner

Through: Mr. Arnav Kumar and Mr. Harssh
Bhatia, Advs.

versus

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

..... Respondents

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

44

+

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

BTM EXPORTS LIMITED

..... Petitioner

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

versus

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

..... Respondents

Through: _____

45

+

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

BTM EXPORTS LIMITED

..... Petitioner

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

versus

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

..... Respondents

Through: Mr.Kunal Sharma, Sr. Standing



Counsel with Ms.Zehra Khan, Jr.
Standing Counsel for Revenue.

46

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

KESAR DASS ARORA

..... Petitioner

Through: Mr.Rajesh Agarwal, Mr.Nagesh
Kumar Behl & Mr.Mayank Pachauri,
Advs.

versus

ITO WARD 62(1) DELHI & ANR.

..... Respondents

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

47

+ W.P.(C) 2006/2022 & CM APPL.5758/2022

PRATYUSH HANDA

..... Petitioner

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

versus

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

..... Respondents

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

48

+ W.P.(C) 2007/2022

AJAY GUPTA

..... Petitioner

Through: Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

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



49

+

W.P.(C) 2012/2022
NIRAJ AGARWAL

..... Petitioner

Through: Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

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

50

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W.P.(C) 2016/2022 & CM APPL.5765/2022
MEENA CHAWLA

..... Petitioner

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

versus

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

..... Respondents

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

51

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W.P.(C) 2087/2022 & CM APPL.5992/2022
JASWANT RAI GROVER

..... Petitioner

Through: Mr. Paras Chaudhry & Mr. Dhananjay
Grover, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel.



52

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W.P.(C) 2137/2022 & CM APPL.6149/2022

PRATYUSH HANDA

..... Petitioner

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

versus

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

..... Respondents

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

53

+

W.P.(C) 2238/2022 & CM APPL.6435/2022

ASHOK KUMAR SHARMA HUF

..... Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

INCOME TAX OFFICER WARD 59(2) & ORS. Respondents

Through: Ms. Vibhooti Malhotra, Sr. Standing
Counsel for Revenue with
Mr.Shailendra Singh, Jr Standing
Counsel & Mr.Udit Sharma, Adv.
Mr. Avnish Singh, SCGC for R-
2/IOI.

54

+

W.P.(C) 2241/2022 & CM APPL.6440/2022

SHIVA ASPHALTIC PRODUCTS PRIVATE LIMITED

..... Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

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

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



Mr.Vikrant N Goyal & Mr.Jaswant
Rai Aggarwal Advs, for UOI.

55

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

versus

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

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

56

+ W.P.(C) 2286/2022 & CM APPL.6573/2022

MAHENDER KUMAR KASHYAP Petitioner
Through: Ms.Mitika Choudhary, Adv.

versus

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

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

57

+ W.P.(C) 2290/2022 & CM APPL.6582/2022

SLG GLOBAL TEX PRIVATE LIMITED Petitioner
Through: Ms.Mitika Choudhary, Adv.

versus



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

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel.

Mr. Prakash Kumar, Central Govt.
Senior Counsel for R-2.

58

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W.P.(C) 2339/2022

SWIFT REALTECH PRIVATE LIMITED Petitioner

Through: Mr. Ajay Wadhwa & Ms. Vanshika
Taneja, Advs.

versus

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

.... Respondents

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

59

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

PUNEET GHAI Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani & Ms. Ananya Kapoor,
Advs.

versus

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

.... Respondents

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

60

+

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

GAUTAM CHAND JAIN Petitioner

Through: Ms. Mitika Choudhary, Adv.

versus



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

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

61

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

M/S SAGAR POLYCHEM PVT. LTD. Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

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

62

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

M/S SAGAR POLYCHEM PRIVATE LIMITED Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

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

63

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

MR. VIJAY KUMAR GOEL Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

Through: Mr.Abhishek Maratha, Sr. Standing
Counsel.



64

+ W.P.(C) 2516/2022 & CM APPL.7200/2022, CM APPL.12637/2022
GAGAN CHADHA Petitioner
Through: Mr.Satyalipsu Ray & Ms.Shilpa
Kulkarni, Advs.

versus

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

..... Respondents
Through: Mr.Zoheb Hossain, Sr. Standing
Counsel with Mr.Vipul Agarwal &
Mr.Parth Senwal, Jr. Standing
Counsel.

65

+ W.P.(C) 2523/2022
SECOM SERVICES INDIA PVT. LTD. Petitioner
Through: Mr.Abdhesh Chaudhary & Mr.Akshat
Gupta, Advs.

versus

UNION OF INDIA & ORS.

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

66

+ W.P.(C) 2570/2022 & CM APPL.7345/2022
EVOLVE BRANDS PRIVATE LIMITED Petitioner
Through: Mr.Piyush Kaushik, Adv.

versus



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

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

67

+

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

AJAY JAIN (HUF)

..... Petitioner

Through: Mr.Nishit Gandhi & Ms.Akshita
Bhandari, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent

Through: Mr.Ajit Sharma, Sr. Standing
Counsel.

68

+

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

T S AND SONS HUF

..... Petitioner

Through: Mr.Gaurav Jain, Ms.Akshita Goyal,
Mr.Shubham Gupta, Adv

versus

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

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

69

+

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

ABHINAV JINDAL HUF

..... Petitioner

Through: Kapil Goel and Sandeep Goel Adv

versus



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

..... Respondents

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

70

+

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

M/S PERFECT POLYCHEM PRIVATE LIMITED Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

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

71

+

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

MS. MANJU KUMARI PREMSAGAR PRASAD Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

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

72

+

W.P.(C) 2831/2022 & CM APPL.8155/2022

M/S BOUTIQUE DURABLE HOMES PRIVATE LIMITED

..... Petitioner

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



versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent
Through: Mr.Sunil Agarwal, Sr. Standing
Counsel with Mr.Tushar Gupta, Jr.
Standing Counsel & Mr.Samarth
Chaudhari, Adv.

73

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

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

versus

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

74

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

SANJU AGARWAL Petitioner
Through: Mr.P.Roychaudhuri, Adv

versus

ITO, WARD 54 (1), DELHI & ANR. Respondents
Through: Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

75

+ W.P.(C) 2861/2022 & CM APPL.8267/2022, CM APPLs.12776-
77/2022

P.K. MARKETING COMPANY Petitioner
Through: Mr.Anuj Aggarwal, Advocate.



versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.
..... Respondents

Through: Mr.Shailendra Singh, Advocate.

76

+

W.P.(C) 2956/2022 & CM APPL.8579/2022
SAGARI LEATHERS PVT. LTD. Petitioner

Through: Mr.Sandeep Chilana, Ms.Yashodhara
Burmon Roy & Ms.Shambhavi Singh,
Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND
ANR. Respondents

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

77

+

W.P.(C) 2989/2022 & CM APPL.8641/2022
M/S ISRANI BUILDWELL PRIVATE LIMITED Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent

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

78

+

W.P.(C) 3014/2022 & CM APPL.8716/2022
M/S ISRANI BUILDWELL PRIVATE LIMITED Petitioner

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



versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent
Through: Mr.Puneet Rai, Sr. Standing Counsel
with Ms.Adeeba Mujahid, Jr.
Standing Counsel.

79

+

W.P.(C) 3038/2022 & CM APPL.8822/2022
M/S SANT SANDESH MEDIA AND COMMUNICATION PVT.
LTD. Petitioner
Through: Mr.Rishab Singla & Mr. Pawan Shree
Agrawal, Adv.

versus

INCOME TAX OFFICER WARD 22(3) DELHI AND ANR
..... Respondents
Through: Mr.Sunil Agarwal, Sr. Standing
Counsel with Mr.Tushar Gupta, Jr.
Standing Counsel & Mr.Samarth
Chaudhari, Adv.

80

+

W.P.(C) 3070/2022 & CM APPL.8881/2022
CONCEPT INFRADEVELOPERS PVT LTD Petitioner
Through: Mr.Rajeev Sharma & Mr.Aditya
Sharma, Adv.

versus

INCOME TAX DEPARTMENT, OFFICE OF THE INCOME TAX
OFFICER WARD -6 (1), DELHI AND ANR. Respondents
Through: Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadiyan, Jr.
Standing Counsel.

81

+

W.P.(C) 3074/2022 & CM APPL.8887/2022

ABHISHEK AGGARWAL Petitioner

Through: Mr.P Roychaudhuri, Adv.

versus



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

82

+ W.P.(C) 3080/2022 & CM APPL.8923/2022

DEEPAK AGGARWAL Petitioner
Through: Mr. P Roychaudhuri, Adv.

versus

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

83

+ W.P.(C) 3081/2022 & CM APPL.8927/2022

DEEPAK AGGARWAL Petitioner
Through: Mr.P Roychaudhuri, Adv.

versus

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

84

+ W.P.(C) 3290/2022 & CM APPL.9559/2022

RAJEEV KUMAR AGGARWAL Petitioner
Through: Mr.Sourav Vig & Mr.Tushar Gupta,
Advs.

versus



INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Respondents

Through: Mr.Abhishek Maratha, Sr. Standing Counsel with Mr.Pratyaksh Gupta, Jr. Standing Counsel.
Mr.Awadhesh Kumar Singh, Adv. for R-2 & R-3.

85

+ W.P.(C) 3291/2022 & CM APPL.9561/2022

ALOK KUMAR AGGARWAL

..... Petitioner

Through: Mr.Sourav Vig & Mr.Tushar Gupta, Adv.

versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Respondents

Through: Ms.Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailender Singh, Jr. Standing Counsel & Mr.Udit Sharma, Adv.
Mr.Awadhesh Kumar Singh, Adv. for R-2 & R-3.

86

+ W.P.(C) 3295/2022 & CM APPL.9567/2022

M/S SIGNATURE HOMES PRIVATE LIMITED Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent

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



87

+ W.P.(C) 3304/2022 & CM APPL.9587/2022

M/S ISRANI BUILDWELL PRIVATE LIMITED Petitioner
Through: Mr. Arzoo Raj and Mr. Ankur Das,
Adv.
versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent
Through: Mr.Puneet Rai, Sr. Standing Counsel
with Ms.Adeeba Mujahid, Jr.
Standing Counsel.

88

+ W.P.(C) 3321/2022 & CM APPL.9666/2022

MR. VIJAY ISRANI Petitioner
Through: Mr. Arzoo Raj and Mr. Ankur Das,
Adv.
versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent
Through: Mr.Puneet Rai, Sr. Standing Counsel
with Ms.Adeeba Mujahid, Jr.
Standing Counsel.

89

+ W.P.(C) 3323/2022 & CM APPL.9670/2022

M/S ISRANI BUILDWELL PRIVATE LIMITED Petitioner
Through: Mr. Arzoo Raj and Mr. Ankur Das,
Adv.
versus

ASSISTANT COMMISSIONER OF INCOME TAX..... Respondent
Through: Mr.Puneet Rai, Sr. Standing Counsel
with Ms.Adeeba Mujahid, Jr.
Standing Counsel.



90

+ W.P.(C) 3438/2022 & CM APPL.10035/2022

STRATAGEM PORTFOLIO (P) LTD

..... Petitioner

Through: Mr.Gautam Jain & Mr.Piyush Kumar
Kamal, Advs.

versus

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

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

91

+ W.P.(C) 3503/2022 & CM APPL. 10328/2022

BHOLENATH FOODS LIMITED

.....Petitioner

Through: Mr Rishabh Jain, Adv.

versus

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

.....Respondent

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

92

+ W.P.(C) 3525/2022

UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED
SAROJ BALA GUPTA

.....Petitioner

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

versus



93
+ INCOME TAX OFFICERRespondent
Through: Mr Ajit Sharma, Sr Standing Counsel.
W.P.(C) 3573/2022 & CM APPL.10551/2022

ARUN KUMAR SODHANI Petitioner
Through: Dr. Rakesh Gupta, Advocate with
Mr. Somil and Mr. Anshul Mittal,
Advocates.
versus

INCOME TAX OFFICER WARD 52(1) DELHI & ANR.
..... Respondents
Through: Mr. Kunal Sharma, Advocate with
Mr. Zehra Khan and Mr. Shubhendu
Bhattacharyya, Advocates.
94
+ W.P.(C) 3588/2022 & CM APPL.10571/2022

KVS TRADERS Petitioner
Through: Mr. Venketesh Chaurasia, Advocate
with Ms. Rano Jain, Advocate.
versus

ACIT, CIR 49(1), DELHI & ANR. Respondents
Through: Ms.Vibhooti Malhotra, Advocate
with Mr. Shailendra Singh and Mr.
Udit Sharma, Advocates.
95
+ W.P.(C) 3595/2022

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

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



96

+ W.P.(C) 3628/2022 & CM APPLs. 10748-49/2022

SANDEEP JAIN

..... Petitioner

Through: Mr. Arnav Kumar, Mr. Rajat Mittal
and Mr. Suprateek Neogi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 22 (2), DELHI & ANR.

..... Respondents

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

97

+ W.P.(C) 3630/2022 & CM APPLs. 10758-59/2022

SANDEEP JAIN

..... Petitioner

Through: Mr. Arnav Kumar, Mr. Rajat Mittal
and Mr. Suprateek Neogi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 22 2 DELHI & ANR.

..... Respondents

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

98

+ W.P.(C) 3692/2022 & CM APPL.10960/2022

MANSI AGGARWAL

..... Petitioners

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

versus



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

99

+ W.P.(C) 3699/2022 & CM APPL.10974/2022

RAKESH KUMAR AGGARWAL Petitioner
Through: P. Roychaudhuri, Advocate
versus

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

100

+ W.P.(C) 3708/2022 & CM APPL.11015/2022

PARAG GUPTA (SINCE DECEASED), THROUGH HIS LEGAL
REPRESENTATIVES - SH. PREM CHAND GUPTA Petitioner
Through: Mr. Abhishek Garg, Advocate with
Mr. Aayush Kuchhal, Mr. Yash
Gaiha, Advocates
versus

INCOME TAX OFFICER WARD 62(1) & ANR. Respondents
Through: Mr. Zoheb Hossain, Sr. Standing
Counsel
Mr. Kunal Sharma, Advocate

101

+ W.P.(C) 3758/2022 & CM APPL.11187/2022

SHIV KUMAR GOEL Petitioner
Through: Mr. T.M. Shivakumar, Adv.
versus

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



102

+ W.P.(C) 3774/2022 & CM APPL.11216/2022

PREM CHAND GUPTA

..... Petitioner

Through: Mr. Abhishek Garg, Mr. Aayush
Kuchhal and Mr. Yash Gaiha, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1),
DELHI & ANR. Respondents

Through: Mr. Abhishek Maratha, Sr. SC with
Mr. Pratyaksh Gupta, Jr. SC.

103

+ W.P.(C) 3780/2022 & CM APPL.11228/2022

SHIV KUMAR GOEL

..... Petitioner

Through: Mr. T.M. Shivakumar, Adv.

versus

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

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

104

+ W.P.(C) 3804/2022 & CM APPL.11281/2022

SHANTI LAL PORWAL

..... Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

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

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



105

+ W.P.(C) 3808/2022 & CM APPL.11288/2022
SHIV KUMAR GOEL Petitioner
Through: Mr. T.M. Shivakumar, Adv.

versus

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

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

106

+ W.P.(C) 3817/2022 & CM APPL.11311/2022
INDRA PORWAL Petitioner
Through: Mr. Nitin Gulati, Adv.

versus

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

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

107

+ W.P.(C) 3831/2022 & CM APPL.11371/2022
DAVINDER BAJAJ Petitioner
Through: Mr. Ved Kumar Jain and Mr. Richa
Mishra, Adv.

versus

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

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



108

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

DEEPAK CHOUDHARY

..... Petitioner

Through: Mr. Nitin Gulati, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 60(1), DELHI & ANR.

..... Respondents

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

109

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

UMA GOEL

..... Petitioner

Through: Mr. Gaurav Jain, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

CIRCLE 22(2), DELHI & ANR.

..... Respondents

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

110

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

UMA GOEL

..... Petitioner

Through: Mr. T.M. Shivkumar, Adv.

versus

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

..... Respondents

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



115

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

ABHISHEK ARORA

..... Petitioner

Through: Mr.Salil Kapoor, Mr.Sanat Kapoor,
Ms.Ananya Kapoor, Mr.Sumit
Lalchandani, Ms.Soumya Singh,
Mr.Tarun Chanana, Advs.

versus

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

..... Respondents

Through: Mr.Zoheb Hossain, Sr. Standing
counsel.

116

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

ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

117

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

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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



118

+ W.P.(C) 13754/2021 & CM APPL.43436/2021
SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE
LIMITED Petitioner
Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates
versus

INCOME TAX OFFICER & ANR. Respondents
Through: Mr.Ruchir Bhatia, Sr. SC

119

+ W.P.(C) 13757/2021 & CM APPL.43442/2021
ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED
..... Petitioner
Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.
..... Respondents
Through: Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC

120

+ W.P.(C) 13760/2021 & CM APPL.43449/2021
SHIKHI ESTATES PRIVATE LIMITED Petitioner
Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates
versus

INCOME TAX OFFICER & ANR. Respondents
Through: Mr.Ruchir Bhatia, Sr. SC

121

+ W.P.(C) 13764/2021 & CM APPL.43456/2021
ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED
..... Petitioner
Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates



versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

122

+

W.P.(C) 13815/2021 & CM APPL.43600/2021

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through: Ms. Kavita Jha, Mr.Udit Naresh and
Mr. Himanshu Agarwal, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

123

+

W.P.(C) 10/2022 & CM APPL.16/2022

SUMAN JEET AGARWAL

..... Petitioner

Through: Mr. Satyen Sethi, Advocate with
Mr. Arta Trana Panda, Advocate.

versus

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

Through: Mr. Vipul Agrawal, Advocate for
Mr. Zoheb Hossain, Advocate.

124

+

W.P.(C) 8994/2021 & CM APPL.12775/2022

SHARAD GARG

..... Petitioner

Through: Mr.Venketesh Chaurasia, Adv.



versus

ITO, WARD 63(1), DELHI & ANR. Respondents
Through: Mr.Zoheb Hossain, Sr. SC.

125

+ W.P.(C) 11004/2021 & CM 33932/2021
BAZEL INTERNATIONAL LIMITED Petitioner
Through: Mr.Abhishek Parmar, Mr.Kamall Ahuja, Ms.Priamvada Surolia, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 4, DELHI & ORS. Respondents
Through: Mr.Puneet Rai, Sr. SC.

126

+ W.P.(C) 11010/2021 & CM 33944/2021
ATS TOWNSHIP PVT. LTD. Petitioner
Through: Mr.Harshit Batra, Mr.Ritesh Bajaj, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.
..... Respondents
Through: Mr.Kunal Sharma, Sr. SC.

127

+ W.P.(C) 12926/2021 & CMs 40710-11/2021
SHIV KUMAR GUPTA Petitioner
Through: Mr.Salil Kapoor, Mr.S.K.Gambhir, Mr.S.C.Anand, Mr.Tarun Chanana, Adv.

versus

INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents
Through: Mr.Ajit Sharma, Sr. SC.



128

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

..... Petitioner

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

versus

INCOME TAX OFFICER WARD 54(1), NEW DELHI

..... Respondents

Through: Mr. Kunal Sharma, Sr. SC with
Ms. Zehra Khan, Jr. SC, Mr. Divyank
Rana and Mr. Aman Yadav, Advs.

129

+ W.P.(C) 9427/2021
UJJWAL ARORA

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1
DELHI

..... Respondent

Through: Ms. Vibhooti Malhotra, Sr. SC.

130

+ W.P.(C) 9659/2021
PANKAJ VERMA

..... Petitioner

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

versus

INCOME TAX OFFICER, WARD 69-1 & ORS. Respondents

Through: Mr. Sunil Agarwal, Sr. SC.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SUDHIR KUMAR JAIN



ORDER

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14.03.2022

Mr. Ved Jain and Mr. Puneet Rai, learned counsel shall identify six representative cases belonging to different categories to be heard on the next date of hearing.

The respondents shall either file the counter affidavits or produce photocopies of the files in the said six cases.

List on 21st March, 2022 at 2:30 p.m.

CM APPL. 12637/2022 in WPC 2516/2022

CM APPL. 12775/2022 in WPC 2861/2022

Present applications have been filed seeking condonation of delay in filing the counter affidavits on behalf of the respondents.

Keeping in view the averments in the applications, delay in filing the counter affidavits is condoned and the same are taken on record.

Accordingly, present applications stand disposed of.

MANMOHAN, J

SUDHIR KUMAR JAIN, J

MARCH 14, 2022

j