



\$~ 24, 28, 35-37 (suppl. list) and 1 to 132 (except item Nos. 4, 88, 93, 94, 102, 103, 104, 105) (148 matters list

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

24

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

PAWAN CHAUDHARY Petitioner
Through Mr. Venketesh Mohan Chaurasia,
Adv.
versus

ITO, WARD 35(5), DELHI & ANR. Respondents
Through Mr. Sanjay Kumar with
Ms. Easha Kadian, Advocates.

28

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

CLUSTER OVERSEAS PRIVATE LIMITED Petitioner
Through Mr. Ramesh Kumar Jain with
Mr. Mudit Bansal, Advocate.
versus

INCOME TAX OFFICER WARD 6(1) DELHI Respondent
Through Mr. Sanjay Kumar with
Ms. Easha Kadian, Advocates.

35

+ W.P.(C) 4348/2022 & CM APPLs.12995-96/2022

M/S PCG FINVEST LIMITED- FORMERLY KNOWN AS
SUBHRA FINVEST INDIA LIMITED Petitioner
Through Mr. Ved Jain, Advocate.
versus



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

Through Mr. Puneet Rai, Advocate for
Revenue.
Mr. Rajkumar Yadav with
Mr. Animesh Kumar, Advs. for UOI.

36

+ W.P.(C) 4408/2022 & CM APPLs.13142-43/2022

BRIJ BHUSHAN GUPTA Petitioner

Through Mr. Salil Kapoor with Mr. Sanat
Kapoor, Ms. Ananya Kapoor and Mr.
Tarun, Advs.

versus

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

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

37

+ W.P.(C) 4459/2022 & CM APPLs.13299-13300/2022

BRIJ BHUSHAN GUPTA Petitioner

Through Mr. Salil Kapoor with Mr. Sanat
Kapoor, Ms. Ananya Kapoor and Mr.
Tarun, Advs.

versus

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

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



1

+

W.P.(C) 8994/2021
SHARAD GARG

..... Petitioner

Through: Mr.Venketesh Chaurasia, Adv.

versus

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

..... Respondents

Through: Mr.Zoheb Hossain, Sr. SC.

2.

+

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

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1
DELHI

..... Respondent

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

3.

+

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

..... Petitioner

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

versus

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

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



5.

+

W.P.(C) 11010/2021 & CM 33944/2021

ATS TOWNSHIP PVT. LTD.

..... Petitioner

Through: Mr.Harshit Batra, Mr.Ritesh Bajaj,
Advts.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through: Mr.Kunal Sharma, Sr. SC.

6.

+

W.P.(C) 12926/2021& CMs 40710-11/2021

SHIV KUMAR GUPTA

..... Petitioner

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

versus

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

Through: Mr.Ajit Sharma, Sr. SC.

7.

+

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

AVNI NATH

..... Petitioner

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

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, Advts.



8.

+

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

ABHISHEK ARORA

..... Petitioner

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

versus

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

..... Respondents

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

9.

+

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

ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

10.

+

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

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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



11.

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

SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE LIMITED Petitioner

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

versus

INCOME TAX OFFICER & ANR. Respondents

Through: Mr.Ruchir Bhatia, Sr. SC

12.

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

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

13.

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

SHIKHI ESTATES PRIVATE LIMITED Petitioner

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

versus

INCOME TAX OFFICER & ANR. Respondents

Through: Mr.Ruchir Bhatia, Sr. SC



14.

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

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

15.

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

RSND PROJECTS PRIVATE LIMITED

..... Petitioner

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

versus

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

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

16.

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

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

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

versus



ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

17.

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

SHIKHI ESTATES PRIVATE LIMITED

..... Petitioner

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

versus

INCOME TAX OFFICER & ANR.

..... Respondents

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

18

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

PROGRESSIVE ALLOYS (INDIA) PVT. LTD

..... Petitioner

Through: Mr.Ashish Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents

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

19.

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

NIDHI GUPTA

..... Petitioner

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

versus



PRINCIPAL COMMISSIONER OF INCOME
TAX & ANR.

..... Respondents

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

20.

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

..... Petitioner

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

21.

+ W.P.(C) 13907/2021 & CM APPL. 43889/2021
SHIV KUMAR GUPTA –HUF

..... Petitioner

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

versus

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

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

22.

+ W.P.(C) 14049/2021 & CM APPL. 44358/2021
DEVI DASS HUF

..... Petitioner

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



versus

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

Through: Mr. Ajit Sharma, Sr. SC.

23.

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

MUKESH ARORA

..... Petitioner

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

versus

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

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

24.

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

MUKESH ARORA –HUF

..... Petitioner

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

versus

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

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

25.

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

SANJIV MAHESHWARI

.....Petitioner

Through: Mr.Ashish Middha, Adv.



versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through: Mr.Kunal Sharma, Sr. Standing
Counsel for the Revenue.

26.

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

REENA SINGH

..... Petitioner

Through: Ms. Divya and Mr.Ruchesh Sinha,
Advs.

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.

27.

+ W.P.(C) 14337/2021
SUHARSH ARORA

..... Petitioner

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

versus

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

Through: Mr. Sandeep Tyagi, Advocate.

28.

+ 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.

29.

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

SANGITA GARG

..... Petitioner

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

versus

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

..... Respondents

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

30.

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

SUSHMA GOEL

..... Petitioner

Through: 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.

31.

+ 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.

32.

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

SABH INFRASTRUCTURE LIMITED

..... Petitioner

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

versus

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

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

33.

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

SANJAY KUMAR

..... Petitioner

Through: Mr.Sagar Rohtagi, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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



34.

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

POOJASMIT INVESTMENTS AND TRADING PRIVATE LIMITED Petitioner

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

versus

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

..... Respondents

Through: Mr.Ruchir Bhatia, Sr. SC

35.

+ W.P.(C) 10/2022 & CM APPL.16/2022 & 13602/2022

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.

36.

+ 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.



37.

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

SHANKAR GROWTH FUND PVT LTD

..... Petitioner

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

versus

ACIT, CIRCLE 22(2), DELHI AND ORS

..... Respondents

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

38.

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

SOMNATH VIRMANI

..... Petitioner

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

versus

DCIT CIRCLE 13(1) DELHI AND ANR.

..... Respondents

Through: Mr.Ajit Sharma, Sr.SC with
Ms.Himangi Kapoor, Adv.

39.

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

S N ENTERPRISES

..... Petitioner

Through: Mr.Satyen Sethi & Mr.Arta Trana
Panda, Advs.

versus

INCOME TAX OFFICER & ORS.

..... Respondents

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



40.

+

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

S N ENTERPRISES

..... Petitioner

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

versus

INCOME TAX OFFICER, WARD 63(1) & ORS. Respondents

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

41.

+

W.P.(C) 496/2022 & CM APPL.1458/2022 & 13601/2022

ASHISH PODDAR

..... Petitioner

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

versus

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

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

42.

+

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

SANTOSH INFRATECH PRIVATE LIMITED Petitioner

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

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, Adv. for
Revenue.

Mr.Neeraj, Mr.Sahaj Garg,
Mr.Vedanash Anand, Mr.Rudra



Paliwal and Mr.Sanjay Pal, Advs. for R-4.

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

43.

+ W.P.(C) 576/2022 & CM APPL.1636/2022
MUKESH KUMAR JAIN Petitioner
Through: Mr. Purav Middha, Adv.

versus

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

44

+ W.P.(C) 592/2022 & CM APPL.1678/2022
SATISH SINGHAL Petitioner
Through: Ms. Rano Jain & Mr. Venketesh Chaurasia, Advocates

versus

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

45

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



46

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

SULOCHNA GOEL

..... Petitioner

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

versus

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

..... Respondents

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

47

+ W.P.(C) 989/2022 & CM APPL.2794/2022

SSIPL RETAIL LTD.

..... Petitioner

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

versus

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

..... Respondent

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

48

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

RAJ KUMAR GOEL

..... Petitioner

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

versus

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

..... Respondents

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



49

+

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

ANAND GOEL

..... Petitioner

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

versus

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

..... Respondents

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

50

+

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

DEEPAK GOEL

..... Petitioner

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

versus

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

..... Respondents

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

51

+

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

ONE POINT REALTY PRIVATE LIMITED

..... Petitioner

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

versus

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

..... Respondents

Through: Mr.Puneet Rai, Sr. SC with



Ms.Adeeba Mujahid, Jr. SC for
Income Tax Department.
Mr.Kamal Kant Jha, SPC for UOI.

52

+

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

MARK GULATI

..... Petitioner

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

versus

ITO WARD 52(1) DELHI & ANR.

..... Respondents

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

53

+

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

SYNAPE SOLUTIONS PRIVATE LIMITED

..... Petitioner

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

versus

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

..... Respondents

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

54

+

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

SHALU AGRAWAL

..... Petitioner

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

55

+

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

..... Petitioner

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

versus

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

..... Respondents

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

56

+

W.P.(C) 1624/2022 & CM APPL.4727/2022
STAR WIRE INDIA LIMITED

..... Petitioner

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

versus

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

..... Respondents

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

57

+

W.P.(C) 1650/2022 & CM APPL.4777/2022
M/S PERFECT POLYCHEM PRIVATE LIMITED

..... Petitioner

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

versus



OFFICE OF THE INCOME TAX OFFICER Respondent
Through: Mr. Sunil Kumar Agarwal, Sr.
Standing Counsel.

58

+ W.P.(C) 1756/2022 & CM APPL.5066/2022
ONE HEIGHT COLONIZERS PRIVATE LIMITED Petitioner
Through: Mr. Ved Jain and Ms. Richa Mishra,
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..

59

+ 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.

60

+ W.P.(C) 1761/2022 & CM APPL.5073/2022
BTM EXPORTS LIMITED Petitioner
Through: Mr.Salil Kapoor, Ms.Ananya Kapoor,
Mr.Sumit Lalchandani & Mr.Tarun
Chanana, Advs.

versus



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

..... Respondents

Through: Mr. Kunal Sharma, Advocate

61

+

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

BTM EXPORTS LIMITED

..... Petitioner

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

62

+

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

KESAR DASS ARORA

..... Petitioner

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

versus

ITO WARD 62(1) DELHI & ANR.

..... Respondents

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

63

+

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

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.

64

+ W.P.(C) 2007/2022
AJAY GUPTA

..... Petitioner

Through: Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

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

65

+ W.P.(C) 2012/2022
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.

66

+ 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.



67

+

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.

68

+

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.

69

+

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

ASHOK KUMAR SHARMA HUF

..... Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

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

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



70

+ W.P.(C) 2241/2022 & CM APPL.6440/2022
SHIVA ASPHALTIC PRODUCTS PRIVATE LIMITED

..... Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

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

Through: Mr.Sunil Agarwal, Sr. Standing
Counsel for Revenue with Mr.Tushar
Gupta, Jr. Standing Counsel &
Mr.Samarth Chaudhari, Adv.
Mr.Vikrant N Goyal & Mr.Jaswant
Rai Aggarwal Advs, for UOI.

71

+ W.P.(C) 2265/2022 & CM APPL.6519/2022
URBAN PUNJAB

..... Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

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

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

72

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

MAHENDER KUMAR KASHYAP Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

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

Through: Mr.Sunil Agarwal, Sr. Standing
Counsel for Revenue with Mr.Tushar



Gupta, Jr. Standing Counsel &
Mr.Samarth Chaudhari, Adv.
Ms.Saroj Bidawat, SP Counsel for
UOI.

73

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

SLG GLOBAL TEX PRIVATE LIMITED Petitioner
Through: Ms.Mitika Choudhary, Adv.
versus
ASSISSTANT COMMISSIONER OF INCOME TAX, CIRCLE 22
(2), & ORS. Respondents
Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel.
Mr. Prakash Kumar, Central Govt.
Senior Counsel for R-2.

74

+ W.P.(C) 2339/2022

SWIFT REALTECH PRIVATE LIMITED Petitioner
Through: Mr.Ajay Wadhwa & Ms.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.

75

+ 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.

76

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

GAUTAM CHAND JAIN

..... Petitioner

Through: Ms.Mitika Choudhary, Adv.

versus

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

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

77

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

M/S SAGAR POLYCHEM PVT. LTD.

..... Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

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

78

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

M/S SAGAR POLYCHEM PRIVATE LIMITED

..... Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER Respondent

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



79

+

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

MR. VIJAY KUMAR GOEL

..... Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER

..... Respondent

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

80

+

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

GAGAN CHADHA

..... Petitioner

Through: Mr.Satyalsipu Ray & Ms.Shilpa
Kulkarni, Advvs.

versus

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

..... Respondents

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

81

+

W.P.(C) 2523/2022

SECOM SERVICES INDIA PVT. LTD.

..... Petitioner

Through: Mr.Abdhesh Chaudhary & Mr.Akshat
Gupta, Advvs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Virender Pratap Singh Charak,
Ms.Shubhra Parashar, Mr.Pushpender
Singh Charak, Mr.Kapil Gaur,
Mr.Vaishnav Kirti Singh,
Mr.Shubham Ahuja, Mr.Sanjay Singh



Chauhan, Mr.Ram Pal Singh Tomar,
Mr.Gyanwardhan Singh,
Mr.Inderdeep Singh, Mr.Vivek
Nagar, Advs.
Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.

82

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

EVOLVE BRANDS PRIVATE LIMITED Petitioner
Through: Mr.Piyush Kaushik, Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-1 &
ANR. Respondents
Through: Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel & Mr.Shubhendu
Bhattacharyya, Adv.

83

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

AJAY JAIN (HUF) Petitioner
Through: Mr.Nishit Gandhi & Ms.Akshita
Bhandari, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent
Through: Mr.Ajit Sharma, Sr. Standing
Counsel.
Ms.Vibhooti Malhotra, Sr.SC. with
Mr. Shaliendra Singh and Mr. Udit
Sharma, Advocates.



84

+

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

T S AND SONS HUF

..... Petitioner

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

versus

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

..... Respondent

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

85

+

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

ABHINAV JINDAL HUF

..... Petitioner

Through: Kapil Goel and Sandeep Goel Adv

versus

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

..... Respondents

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

86

+

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

M/S PERFECT POLYCHEM PRIVATE LIMITED

..... Petitioner

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

versus

OFFICE OF THE INCOME TAX OFFICER

..... Respondent

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



87

+ 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.

89

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

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

versus

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

90

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

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

versus

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



91

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

P.K. MARKETING COMPANY

..... Petitioner

Through: Mr.Anuj Aggarwal, Mr.Vikrant
Chawla, Ms.Ayushi Bansal &
Mr.Sanyam Suri, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.

..... Respondents

Through: Ms.Vibhooti Malhotra, Sr.SC. with
Mr. Shaliendra Singh and Mr. Udit
Sharma, Advocates.
Mr.Shailendra Singh, Advocate.
Ms.Manisha Agrawal Narain, CGSC
with Mr. Aditya Singh Deshwal,
Advocate for respondent No.2.

92

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

SAGARI LEATHERS PVT. LTD.

..... Petitioner

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

versus

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND
ANR.

..... Respondents

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



95

+ W.P.(C) 3038/2022 & CM APPL.8822/2022

M/S SANT SANDESH MEDIA AND COMMUNICATION PVT.
LTD. Petitioner

Through: Mr.Rishab Singla & Mr. Pawan Shree
Agrawal, Advs.

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.

96

+ W.P.(C) 3070/2022 & CM APPL.8881/2022

CONCEPT INFRADEVELOPERS PVT LTD Petitioner

Through: Mr.Rajeev Sharma & Mr.Aditya
Sharma, Advs.

versus

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

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

97

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

ABHISHEK AGGARWAL Petitioner

Through: Mr.P Roychaudhuri, Adv.

versus

ITO WARD 54 (1), DELHI & ANR.

..... Respondents

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



98

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

DEEPAK AGGARWAL

..... Petitioner

Through: Mr. P Roychaudhuri, Adv.

versus

ITO WARD 54(1), DELHI & ANR.

..... Respondents

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

99

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

DEEPAK AGGARWAL

..... Petitioner

Through: Mr.P Roychaudhuri, Adv.

versus

ITO WARD 54 1, DELHI & ANR.

..... Respondents

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

100

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

RAJEEV KUMAR AGGARWAL

..... Petitioner

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

101

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

versus

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

106

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

versus

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

107

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



versus

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

.....Respondent

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

108

+ W.P.(C) 3525/2022

UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED
SAROJ BALA GUPTA

.....Petitioner

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

versus

INCOME TAX OFFICER

.....Respondent

Through: Mr Ajit Sharma, Sr Standing Counsel.

109

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

ARUN KUMAR SODHANI

..... Petitioner

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

versus

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

..... Respondents

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



110

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

KVS TRADERS

..... Petitioner

Through: Mr. Venketesh Chaurasia, Advocate
with Ms. Rano Jain, Advocate.

versus

ACIT, CIR 49(1), DELHI & ANR.

..... Respondents

Through: Ms.Vibhooti Malhotra, Advocate
with Mr. Shailendra Singh and Mr.
Udit Sharma, Advocates.

111

+ W.P.(C) 3595/2022

UMESH KUMAR GUPTA

..... Petitioner

Through: Mr. Sushil K. Tekriwal, Advocate with
Dr. Mamta Tekriwal, Advocate.

versus

INCOME TAX OFFICER

..... Respondent

Through: Mr. Ajit Sharma, Advocate

112

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

SANDEEP JAIN

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 22 (2), DELHI & ANR.

..... Respondents

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

113

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

SANDEEP JAIN

..... Petitioner

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



versus

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

..... Respondents

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

114

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

MANSI AGGARWAL

..... Petitioners

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

versus

INCOME TAX OFFICER WARD 62(1) & ANR. Respondents

Through: Mr. Sanjay Kumar & Ms. Easha
Kadiyan, Advocates

115

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

RAKESH KUMAR AGGARWAL

..... Petitioner

Through: P. Roychaudhuri, Advocate

versus

ACIT, CIRCLE - 59(1), DELHI & ANR.

..... Respondents

Through: Mr. Ajit Sharma, Sr. SC.



116

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

PARAG GUPTA (SINCE DECEASED), THROUGH HIS LEGAL
REPRESENTATIVES - SH. PREM CHAND GUPTA Petitioner

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

versus

INCOME TAX OFFICER WARD 62(1) & ANR. Respondents

Through: Mr. Zoheb Hossain, Sr. Standing
Counsel
Mr. Kunal Sharma, Advocate

117

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

SHIV KUMAR GOEL Petitioner

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

versus

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

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

118

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

PREM CHAND GUPTA Petitioner

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

versus

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

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



119

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

SHIV KUMAR GOEL

..... Petitioner

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

versus

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

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

120

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

SHANTI LAL PORWAL

..... Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

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

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

121

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

SHIV KUMAR GOEL

..... Petitioner

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

versus

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

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



122

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

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 59(1),
DELHI & ANR. Respondents
Through: Ms. Vibhooti Malhotra, Sr. SC with
Mr. Shailendra Singh, Jr. SC and
Mr. Udit Sharma, Adv.

123

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

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 67-1,
DELHI & ORS. Respondents
Through: Mr. Puneet Rai, Sr. SC with
Ms. Adeeba Mujahid, Jr. SC.
Ms. Archana Gaur, Adv. for UOI.

124

+ W.P.(C) 3876/2022 & CM APPL.11537/2022
DEEPAK CHOUDHARY Petitioner
Through: Mr. Nitin Gulati, Advocate
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 60(1), DELHI & ANR. Respondents
Through: Mr. Vibhooti Malhotra, Sr. Standing
Counsel with Mr. Shailendra Singh,
Jr. Standing Counsel
Mr. Udit Sharma, Advocate for
Income Tax



125

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

126

+ 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

127

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

versus

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

128

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



versus

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

129

+ W.P.(C) 4177/2022, C.M.APPLs.12521-22/2022

SHYAMPREM ESTATE PRIVATE LIMITED
(FORMERLY KNOWN AS SPIL FINANCIAL
SERVICES PVT. LTD.) Petitioner
Through: Mr. Nitin Gulati, Advocate.

versus

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

130

+ W.P.(C) 4187/2022 & CM APPL. 12540/2022

SHANKER LAL SINGHANIA Petitioner
Through: Mr. Kapil Goel and Mr. Sandeep
Goel, Advocates.

versus

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

131

+ W.P.(C) 4266/2022

N M INDUSTRIES LIMITED Petitioner
Through: Mr. Salil Kapoor, Advocate with
Ms. Ananya Kapoor, Advocate.



versus

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

132

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

versus

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

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER
21.03.2022

%

Heard in part.

List on 23rd March, 2022 at 2.30 pm.

MANMOHAN, J

DINESH KUMAR SHARMA, J

MARCH 21, 2022

Pallavi