



**\$~1 to 138 (148 matters)**

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

**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 with Mr.  
Vipul Agrawal and Mr.Parth Senwal,  
Advocates.**

**2.**

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

**..... Petitioner**

**Through Mr.Salil Kapoor, Mr.Sumit  
Lalchandani, Mr.S.K.Gambhir,  
Mr.C.S.Anand, Mr.Tarun Chanana,  
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 Kumar Agarwal, Sr. SC.  
Mr. Satya Ranjan Swain, Sr. Panel**



Counsel with Mr.Kautilya Birat,  
Advocate for R-4.

5.

+

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

..... Petitioner

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

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,  
Adv.

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, Adv.

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, Adv.



8.

+

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

ABHISHEK ARORA

..... Petitioner

Through

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

versus

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

..... Respondents

Through

Mr.Ajit Sharma, Sr. Standing counsel.

9.

+

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

ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through

Ms. Kavita Jha, Mr.Udit Naresh 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,  
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



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,  
Adv.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

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

27.

+ W.P.(C) 14337/2021

SUHARSH ARORA

..... Petitioner

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

versus

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

Through Mr. Abhishek Maratha, Advocate.

28.

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

RAVI KUMAR GUPTA

..... Petitioner

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

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, Adv.



versus

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

..... Respondents

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

32.

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

SABH INFRASTRUCTURE LIMITED

..... Petitioner

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

versus

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

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

33.

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

SANJAY KUMAR

..... Petitioner

Through Mr.Sagar Rohtagi, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

34.

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

POOJASMIT INVESTMENTS AND TRADING PRIVATE  
LIMITED

..... Petitioner

Through Mr. Salil Kapoor, C.S. Anand, Sumit



Lalchandani & Tarun Chanana, Advs

versus

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

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

35.

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

SUMAN JEET AGARWAL

..... Petitioner

Through

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

versus

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

Through

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

36.

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

SABHARWAL APARTMENTS PRIVATE LIMITED ..... Petitioner

Through

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

versus

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

Through

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

37.

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

SHANKAR GROWTH FUND PVT LTD

..... Petitioner

Through

Ms. Rano Jain & Mr. Venketesh  
Chaurasia, Advocates

versus



ACIT, CIRCLE 22(2), DELHI AND ORS ..... Respondents  
Through Mr.Ruchir Bhatia, Sr. SC with  
Ms.Mansie Jain, Adv for Revenue.

38.

+ W.P.(C) 387/2022 & CM APPL.1117/2022  
SOMNATH VIRMANI ..... Petitioner  
Through Mr. Sunil Kumar Mukhi,  
Mr.Tejaswar Nerwal, Mr. Anshul  
Mittal,Advs.  
versus

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

39.

+ W.P.(C) 440/2022 & CM APPL.1229/2022  
S N ENTERPRISES ..... Petitioner  
Through Mr.Satyen Sethi & Mr.Arta Trana  
Panda, 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, Advs.  
versus

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



41.

+

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

ASHISH PODDAR

..... Petitioner

Through

Mr. Samyak Jain, Adv.

Mr. Ruchesh Sinha, Ms. Divya, 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

42

+

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

SANTOSH INFRATECH PRIVATE LIMITED ..... Petitioner

Through

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

versus

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

..... Respondents

Through

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

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

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

43.

+

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

MUKESH KUMAR JAIN

..... Petitioner

Through

Mr. Purav Middha, Adv.

versus



- 44  
+ PR. COMMISSIONER OF INCOME TAX & ANR. .... Respondents  
Through Mr.Abhishek Maratha, Sr. SC &  
Mr.Pratyaksh Gupta, Jr. SC
- 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,  
Advs.  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)  
DELHI AND ANR ..... Respondents  
Through Mr.Sanjay Kumar, Sr. Standing  
Counsel with Ms.Easha Kadiyan, Jr.  
Standing Counsel.



47

+

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

..... Petitioner

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

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,  
Adv.

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,  
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

50

+

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

..... Petitioner

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





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.

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, Adv.

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,  
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.

56

+ W.P.(C) 1624/2022 & CM APPL.4727/2022  
STAR WIRE INDIA LIMITED ..... Petitioner  
Through Mr.Arnab 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,  
Adv.  
versus

INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.  
..... Respondents  
Through Mr.Raj Kumar Yadav, Adv. for UOI.  
Mr.Sunil Kumar Agarwal, Sr.  
Standing Counsel with Mr.Tushar  
Gupta, Jr. Standing & Mr.Samarth  
Chaudhari, Adv..



59

+ W.P.(C) 1759/2022

STAR WIRE INDIA LIMITED

..... Petitioner

Through

Mr. Arnav Kumar and Mr. Harssh Bhatia, 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, CM APPL. 13914/2022

PRATYUSH HANDA

..... Petitioner

Through

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

versus

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

..... Respondents

Through

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

64

+

W.P.(C) 2007/2022

AJAY GUPTA

..... Petitioner

Through

Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

Through

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

65

+

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

NIRAJ AGARWAL

..... Petitioner

Through

Mr. Sushil K Tekriwal, Adv.



versus

INCOME TAX OFFICER

..... Respondent

Through

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

66

+

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

MEENA CHAWLA

..... Petitioner

Through

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

versus

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

..... Respondents

Through

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

67

+

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

JASWANT RAI GROVER

..... Petitioner

Through

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through

Mr. Ruchir Bhatia, Sr. Standing Counsel.

68

+

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

PRATYUSH HANDA

..... Petitioner

Through

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



versus

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

..... Respondents

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

69

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

ASHOK KUMAR SHARMA HUF

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

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

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

70

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

SHIVA ASPHALTIC PRODUCTS PRIVATE LIMITED

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

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

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



71

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

versus

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

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

72

+ W.P.(C) 2286/2022 & CM APPL.6573/2022  
MAHENDER KUMAR KASHYAP ..... Petitioner  
Through Ms.Mitika Choudhary, Adv.

versus

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

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

73

+ W.P.(C) 2290/2022 & CM APPL.6582/2022  
SLG GLOBAL TEX PRIVATE LIMITED ..... Petitioner  
Through Ms.Mitika Choudhary, Adv.

versus

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

Through Mr. Ruchir Bhatia, Sr. Standing  
Counsel.





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

74

+

W.P.(C) 2339/2022

SWIFT REALTECH PRIVATE LIMITED

..... Petitioner

Through

Mr.Ajay Wadhwa, Ms. Snehil Jha &  
Ms.Vanshika Taneja, Adv.

versus

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

..... Respondents

Through

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

75

+

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

PUNEET GHAI

..... Petitioner

Through

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

versus

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

..... Respondents

Through

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

76

+

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

GAUTAM CHAND JAIN

..... Petitioner

Through

Ms.Mitika Choudhary, Adv.

versus

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

..... Respondents

Through

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



77

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

M/S SAGAR POLYCHEM PVT. LTD. .... Petitioner  
Through Mr. Arzoo Raj and Mr. Ankur Das,  
Adv.  
versus

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

78

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

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

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

80

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

GAGAN CHADHA .... Petitioner  
Through Mr.Satyalipsu Ray & Ms.Shilpa  
Kulkarni, Adv.  
versus



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

..... Respondents

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

81

+

W.P.(C) 2523/2022

SECOM SERVICES INDIA PVT. LTD.

..... Petitioner

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

versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr.Virender Pratap Singh Charak,  
Ms.Shubhra Parashar, Mr.Pushpender  
Singh Charak, Mr.Kapil Gaur,  
Mr.Vaishnav Kirti Singh,  
Mr.Shubham Ahuja, Mr.Sanjay Singh  
Chauhan, Mr.Ram Pal Singh Tomar,  
Mr.Gyanwardhan Singh,  
Mr.Inderdeep Singh, Mr.Vivek  
Nagar, Advs.  
Mr.Sunil Kumar Agarwal, Sr. St.  
counsel with Mr.Tushar Gupta, Jr.SC,  
Mr.Samarth Chaudhari, Advs.

82

+

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

EVOLVE BRANDS PRIVATE LIMITED

..... Petitioner

Through Mr.Piyush Kaushik, Adv.

versus

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

..... Respondents

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



83

+

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

AJAY JAIN (HUF)

..... Petitioner

Through

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

Through

Mr.Ajit Sharma, Sr. Standing  
Counsel.

84

+

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

T S AND SONS HUF

..... Petitioner

Through

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

versus

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

Through

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

85

+

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

ABHINAV JINDAL HUF

..... Petitioner

Through

Kapil Goel and Sandeep Goel Adv

versus

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

..... Respondents

Through

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

86

+

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

M/S PERFECT POLYCHEM PRIVATE LIMITED ..... Petitioner

Through

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



versus

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

87

+

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

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

versus

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

89

+

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

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

versus

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

90

+

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

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

versus



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

91

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

P.K. MARKETING COMPANY .... Petitioner  
Through Mr.Anuj Aggarwal, Mr.Vikrant  
Chawla, Ms.Ayushi Bansal &  
Mr.Sanyam Suri, Advs.  
versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.  
..... Respondents  
Through Ms.Vibhooti Malhotra, Sr.SC. with  
Mr. Shaliendra Singh and Mr. Udit  
Sharma, Advocates.  
Mr.Shailendra Singh, Advocate.  
Ms.Manisha Agrawal Narain, CGSC  
with Mr. Aditya Singh Deshwal,  
Advocate for respondent No.2.

92

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

SAGARI LEATHERS PVT. LTD. .... Petitioner  
Through Mr. Anjit Kumar, Sr. Advocate with  
Mr.Sandeep Chilana, Ms.Yashodhara  
Burmon Roy & Ms.Shambhavi Singh,  
Advs.  
versus

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND  
ANR. .... Respondents  
Through Mr.Sunil Kumar Agarwal, Sr.  
Standing Counsel with Mr.Tushar  
Gupta, Jr. Standing Counsel &  
Mr.Samarth Chaudhari, Adv.



95

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

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

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

versus

INCOME TAX OFFICER WARD 22(3) DELHI AND ANR

.... Respondents

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

96

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

CONCEPT INFRADEVELOPERS PVT LTD .... Petitioner

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

Mr. P Roychaudhuri, Adv.

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  
versus

Mr.P Roychaudhuri, Adv.

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  
versus

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

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 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.



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.

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

110

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

KVS TRADERS ..... Petitioner

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

versus

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

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



111

+ W.P.(C) 3595/2022

UMESH KUMAR GUPTA

..... Petitioner

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

versus

INCOME TAX OFFICER

..... Respondent

Through Mr. Ajit Sharma, Advocate

112

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

SANDEEP JAIN

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 22 (2), DELHI & ANR.

..... Respondents

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

113

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

SANDEEP JAIN

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 22 2 DELHI & ANR.

..... Respondents

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

114

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

MANSI AGGARWAL

..... Petitioners

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



versus

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

115

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

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

versus

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

116

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

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

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

versus

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

Through Mr. Kunal Sharma, Advocate  
Mr. Himanshu Pathak, Sr. Panel  
Counsel for R-2.

117

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

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



versus

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

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

118

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

PREM CHAND GUPTA .... Petitioner

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

119

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

SHIV KUMAR GOEL .... Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

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

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

120

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

SHANTI LAL PORWAL .... Petitioner

Through Mr. Nitin Gulati, Adv.

versus

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

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



121

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

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

122

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

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

123

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

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

124

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



versus

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

..... Respondents

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

125

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

UMA GOEL

..... Petitioner

Through Mr. 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

UMA GOEL

..... Petitioner

Through Mr. T.M. Shivkumar, Adv.

versus

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

..... Respondents

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

127

+ W.P.(C) 4045/2022

ANIL KUMAR

..... Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.



versus

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

128

+ W.P.(C) 4174/2022

MEGHA JAIN ..... Petitioner  
Through Mr. Dinesh Mohan Sinha, Advocate.  
versus

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

129

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

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

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 22(2), DELHI & ANR. .... Respondents  
Through Mr. Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC.  
Ms. Archana Gaur, Adv. for UOI.

130

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

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

versus





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

131

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

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

132

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

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

133

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

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



134

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

BRIJ BHUSHAN GUPTA

..... Petitioner

Through

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

versus

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

..... Respondents

Through

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

135

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

BRIJ BHUSHAN GUPTA

..... Petitioner

Through

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

versus

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

..... Respondents

Through

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

136

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

PAWAN CHAUDHARY

..... Petitioner

Through

Mr. Venketesh Mohan Chaurasia,  
Adv.

versus

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

..... Respondents

Through

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



137

+ W.P.(C) 4511/2022 & CM APPLs.13496-97/2022  
CLUSTER OVERSEAS PRIVATE LIMITED ..... Petitioner  
Through Mr. 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.

138

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

VEEKAY GENERAL INDUSTRIES ..... Petitioner  
Through Mr. Piyush Kaushik, Advocate.  
Versus

PRINCIPAL COMMISSIONER OF INCOME TAX -20, NEW  
DELHI & ANR. .... Respondents  
Through Mr. Abhishek Maratha, Advocate.

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

% **ORDER**  
**23.03.2022**

Since one of us (Manmohan, J.) has been assigned special Division  
Bench matters post lunch, list on 24<sup>th</sup> March, 2022.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**MARCH 23, 2022**

*Pallavi*