



**\$~1 to 198 (except 13, 103, 111, 120 & 121, 127, 137, 150, 154, 162, 182, 196) & 262 (148 matters)**

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

**1**

**+ W.P.(C) 10/2022, CM APPL.16/2022 & CM APPL.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.Zoheb Hossain, Sr. SC with Mr.  
Vipul Agrawal and Mr.Parth Senwal,  
Advocates.

**2**

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

**SABHARWAL APARTMENTS PRIVATE LIMITED** ..... Petitioner

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

**3**

**+ 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.

4

+

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

SOMNATH VIRMANI

..... Petitioner

Through Mr. Sunil Kumar Mukhi and  
Mr. Anshul Mittal, Advs.

versus

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

5

+

**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

6

+

**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



7

+

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

**ASHISH PODDAR**

..... Petitioner

Through Mr. Samyak Jain, 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

8

+

**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

9

+

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

**MUKESH KUMAR JAIN**

..... Petitioner

Through Mr. Purav Middha, Adv.

versus



- 10  
+ 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.
- 11  
+ 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.
- 12  
+ W.P.(C) 965/2022 & CM APPL.2752/2022  
SULOCHNA GOEL ..... Petitioner  
Through Mr. Kapil Goel with Mr. Sandeep  
Goel, Advocates.  
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.



14

+

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

**RAJ KUMAR GOEL**

..... Petitioner

Through

Mr. Kapil Goel with Mr. Sandeep  
Goel, Advocates.

versus

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

..... Respondents

Through

Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

15

+

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

**ANAND GOEL**

..... Petitioner

Through

Mr. Kapil Goel with Mr. Sandeep  
Goel, Advocates.

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 with  
Mr. Karan Pandey, Advocate.

16

+

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

**DEEPAK GOEL**

..... Petitioner

Through

Mr. Kapil Goel with Mr. Sandeep  
Goel, Advocates.

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.



17

+

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

**ONE POINT REALTY PRIVATE LIMITED**

..... Petitioner

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

versus

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

..... Respondents

Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.  
Mr.Kamal Kant Jha, SPC for UOI  
with Mr. Animesh Mani Tripathi,  
Advocate.

18

+

**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  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

19

+

**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. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advvs.

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, Advvs.



20

+

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

**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.

21

+

**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.

22

+

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

**STAR WIRE INDIA LIMITED**

..... Petitioner

Through Mr.Arn timer Kumar, Mr. Rajat Mittal,  
Mr. Suprateek Neogi and Mr. Harshil  
Manchanda, 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.



23

+

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

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

Through Mr. Arzoo Raj, Adv.

versus

**OFFICE OF THE INCOME TAX OFFICER** ..... Respondent

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

24

+

**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.

25

+

**W.P.(C) 1759/2022**

**STAR WIRE INDIA LIMITED** ..... Petitioner

Through Mr.Arn timer Kumar, Mr. Rajat Mittal,  
Mr. Suprateek Neogi and Mr. Harshil  
Manchanda, 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.





26

+

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

**BTM EXPORTS LIMITED**

..... Petitioner

Through Ms.Ananya Kapoor and Mr.Tarun  
Chanana, Advs.

versus

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

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

27

+

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

**BTM EXPORTS LIMITED**

..... Petitioner

Through Ms.Ananya Kapoor and Mr.Tarun  
Chanana, Advs.

versus

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

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

28

+

**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.



**29**

**+ W.P.(C) 2006/2022 & CM APPL.5758/2022, CM APPL. 13914/2022**

**PRATYUSH HANDA**

..... Petitioner

Through

Dr.Rakesh Gupta, Mr.Somil Agarwal  
& Mr.Anshul Mittal, Advocates.

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.

**30**

**+ W.P.(C) 2007/2022**

**AJAY GUPTA**

..... Petitioner

Through

Mr. Sushil K Tekriwal and Dr.Mamta  
Tekriwal, Advs.

versus

**INCOME TAX OFFICER**

..... Respondent

Through

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

**31**

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

**NIRAJ AGARWAL**

..... Petitioner

Through

Mr. Sushil K Tekriwal and Dr.Mamta  
Tekriwal, Advs.

versus

**INCOME TAX OFFICER**

..... Respondent

Through

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



32

+

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

MEENA CHAWLA

..... Petitioner

Through

Mr.Deepak Singh Thakur, Mr.Ankit Kashyap & Mr.Shubham Bhardwaj and Mr. Navjot Singh, Advvs.

versus

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

..... Respondents

Through

Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

33

+

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

JASWANT RAI GROVER

..... Petitioner

Through

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through

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

34

+

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

PRATYUSH HANDA

..... Petitioner

Through

Dr.Rakesh Gupta, Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.

versus

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

..... Respondents

Through

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



35

+

**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 with Mr.Shailendra Singh, Mr.Udit Sharma, Advs. for respondent No.1.

Mr. Avnish Singh, SCGC for R-2/UOI.

36

+

**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, Advocate for UOI.

37

+

**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. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

Mr.Nawal Kishore Jha Adv SPC with Ms.Kalpana Jha, Adv. for R-2.



38

+

**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.

39

+

**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. SC with  
Ms.Mansie Jain, Adv for Revenue.  
Mr. Prakash Kumar, Central Govt.  
Senior Counsel for R-2.

40

+

**W.P.(C) 2339/2022**

**SWIFT REALTECH PRIVATE LIMITED**

..... Petitioner

Through Mr.Ajay Wadhwa, Ms. Snehil Jha &  
Ms. Maulshree Aggarwal, Adv.

versus

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

..... Respondents

Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.



**41**

+

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

PUNEET GHAI

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani  
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.

**42**

+

**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 for respondent No.1.  
Ms. Archana Gaur, Advocate for UOI.

**43**

+

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

M/S SAGAR POLYCHEM PVT. LTD.

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER

..... Respondent

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



44

+

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

M/S SAGAR POLYCHEM PRIVATE LIMITED

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER

..... Respondent

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

45

+

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

MR. VIJAY KUMAR GOEL

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER

..... Respondent

Through Mr. Abhishek Maratha, Sr. Standing  
Counsel.

46

+

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

GAGAN CHADHA

..... Petitioner

Through Mr. Nitin Gulati, 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.

47

+

**W.P.(C) 2523/2022**

SECOM SERVICES INDIA PVT. LTD.

..... Petitioner

Through Mr. Akshat Gupta, Adv.

versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr. Virender Pratap Singh Charak,  
and Ms. Shubhra Parashar, Advs. for  
UOI.



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

48

+

**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. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

49

+

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

AJAY JAIN (HUF)

..... Petitioner

Through Mr.Nishit Gandhi, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

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

50

+

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

T S AND SONS HUF

..... Petitioner

Through Mr. P. Roychaudhuri with Mr. Gagan  
Gupta, Advocates.

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.





**51**

+

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

**ABHINAV JINDAL HUF**

..... Petitioner

Through Mr. Kapil Goel with Mr. Sandeep  
Goel, Advocates.

versus

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

..... Respondents

Through Mr. Puneet Rai, Sr. SC with  
Ms. Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

**52**

+

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

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

Through Mr. Arzoo Raj, Adv.

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.

**53**

+

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

**MS. MANJU KUMARI PREMSAGAR PRASAD** ..... Petitioner

Through Mr. Arzoo Raj, 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.



54

+

**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, Ms. Aishwarya  
Sharma, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.

..... Respondents

Through Mr.Ajit Sharma, Sr. Standing  
Counsel.  
Ms.Archana Gaur, Advocate for UOI

55

+

**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

56

+

**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, Ms. Aishwarya  
Sharma, 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.



Ms.Manisha Agrawal Narain, CGSC  
with Mr. Aditya Singh Deshwal and  
Ms.Rakshita Goyal, Advocate for  
UOI.

57

+

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

58

+

**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.

59

+

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

**CONCEPT INFRADEVELOPERS PVT LTD**

..... Petitioner

Through Mr.Rajeev Sharma & Mr.Aditya  
Sharma with Mr. Shubham Bhardwaj,  
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.

**60**

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

ABHISHEK AGGARWAL .... Petitioner

Through Mr. P. Roychaudhuri with Mr. Gagan  
Gupta, Advocates.

versus

ITO WARD 54 (1), DELHI & ANR. .... Respondents

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

**61**

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

DEEPAK AGGARWAL .... Petitioner

Through Mr. P. Roychaudhuri with Mr. Gagan  
Gupta, Advocates.

versus

ITO WARD 54(1), DELHI & ANR. .... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

**62**

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

DEEPAK AGGARWAL .... Petitioner

Through Mr. P. Roychaudhuri with Mr. Gagan  
Gupta, Advocates.

versus

ITO WARD 54 1, DELHI & ANR. .... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.



63

+

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

**RAJEEV KUMAR AGGARWAL**

..... Petitioner

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

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.

64

+

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

**ALOK KUMAR AGGARWAL**

..... Petitioner

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

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.

65

+

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

**STRATAGEM PORTFOLIO (P) LTD**

..... Petitioner

Through Mr.Gautam Jain & Mr.Piyush Kumar  
Kamal, Advvs.

versus

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

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



66

+

**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, Adv.

67

+

**W.P.(C) 3525/2022**

**UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED**

**SAROJ BALA GUPTA**

.....Petitioner

Through Mr. Sushil K Tekriwal and Dr.Mamta  
Tekriwal, Adv.

Versus

**INCOME TAX OFFICER**

.....Respondent

Through Mr Ajit Sharma, Sr Standing Counsel.

68

+

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

**ARUN KUMAR SODHANI**

..... Petitioner

Through Dr.Rakesh Gupta, Mr.Somil Agarwal  
& Mr.Anshul Mittal, Advocates.

versus

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

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

69

+

**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.

70

+

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

SANDEEP JAIN

..... Petitioner

Through Mr. Arnav Kumar, Mr. Rajat Mittal,  
Mr. Suprateek Neogi and Mr. Harshil  
Manchanda, 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.

71

+

**W.P.(C) 3630/2022 & CM APPL. 10759/2022**

SANDEEP JAIN

..... Petitioner

Through Mr. Arnav Kumar, Mr. Rajat Mittal,  
Mr. Suprateek Neogi and Mr. Harshil  
Manchanda, 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.

72

+

**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.



**73**

+

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

**RAKESH KUMAR AGGARWAL**

..... Petitioner

Through Mr. P. Roychaudhuri with Mr. Gagan  
Gupta, Advocates.

versus

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

..... Respondents

Through Mr. Ajit Sharma, Sr. SC.

**74**

+

**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, Sr. SC with  
Mr. Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

**75**

+

**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.





76

+

**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.

77

+

**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.

78

+

**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.

79

+

**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.

80

+

**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.

81

+

**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.

82

+

**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,  
Mr. Udit Sharma, Advocates.



83

+

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

UMA 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.

84

+

**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.

85

+

**W.P.(C) 4020/2022 & C.M.Appl.12027/2022**

SAHIL HOME LOOMTEX PRIVATE LIMITED ..... Petitioner

Through Mr. Sunil Kumar Mukhi and  
Mr. Anshul Mittal, Advs.

versus

ITO, WARD-22(1) DELHI & ANR.

..... Respondents

Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

86

+

**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

87

+

**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.

88

+

**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 with  
Mr. Karan Pandey, Advocate.  
Ms. Archana Gaur, Adv. for UOI.

89

+

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

SHANKER LAL SINGHANIA

.... Petitioner

Through Mr. Kapil Goel with Mr. Sandeep  
Goel, Advocates.

versus

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



90

+

**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.

91

+

**W.P.(C) 4266/2022**

N M INDUSTRIES LIMITED

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE 5, DELHI & ANR.

..... Respondents

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

92

+

**W.P.(C) 4268/2022 & CM APPLs. 12686-12687/2022**

N M INDUSTRIES LIMITED

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE 5, DELHI & ANR.

..... Respondents

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



93

+

**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, Ms. Richa Mishra,  
Advvs.

versus

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

Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.  
Mr. Rajkumar Yadav, Advvs. for UOI.

94

+

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

BRIJ BHUSHAN GUPTA ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor  
and Mr. Tarun Chanana, Advvs.

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, Advvs.

95

+

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

BRIJ BHUSHAN GUPTA ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor  
and Mr. Tarun Chanana, Advvs.

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, Advvs.



96

+

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

**PAWAN CHAUDHARY**

..... Petitioner

Through Mr. Venketesh Chaurasia and  
Ms. Rano Jain, Advs.

versus

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

..... Respondents

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

97

+

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

**CLUSTER OVERSEAS PRIVATE LIMITED**

..... Petitioner

Through Mr. Mudit Bansal and Mr. Ramesh  
Kumar Jain, Advocates.

versus

**INCOME TAX OFFICER WARD 6(1) DELHI**

..... Respondent

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

98

+

**W.P.(C) 4567/2022 & C.M.Nos.13706-13707/2022**

**BHUSHAN LAL PANDITA**

..... Petitioner

Through Mr. Jaspal Singh Sethi with  
Mr. Gaurav Jain, Advocates.

versus

**INCOME TAX OFFICER WARD 67(1) NEW DELHI**

..... Respondent

Through Mr. Sunil Kumar Agarwal, standing  
counsel

99

+

**W.P.(C) 4584/2022 & C.M.Nos.13747/2022, 13824/2022**

**LALA SHER SINGH MEMORIAL JEEVAN VIGYAN TRUST  
SOCIETY**

..... Petitioner

Through Mr. Mudit Bansal and Mr. Ramesh  
Kumar Jain, Advocates.

versus



THE DCIT CIRCLE EXEMPT 1 (1) DELHI ..... Respondent  
Through Mr.Abhishek Maratha, standing  
counsel.

100

+ **W.P.(C) 4692/2022 & C.M.Nos.14047-14048/2022**  
LOTUS HERBALS PVT LTD ..... Petitioner  
Through Mr. Aniket D. Aggarwal, Mr. Rohit  
Jain, Mr. Saksham Singhal and  
Ms. Manisha Sharma, Advocates.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

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

101

+ **W.P.(C) 4695/2022, CM APPL. 14053/2022, CM APPL.  
14263/2022**  
BRIJ BHUSHAN GUPTA ..... Petitioner  
Through Mr.Sanat Kapoor, Ms.Ananya Kapoor  
and Mr. Tarun Chanana, Advs.  
versus

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

..... Respondents  
Through Ms. Vibhooti Malhotra, Sr. Standing  
Counsel for Revenue with  
Mr.Shailendra Singh, Jr Standing  
Counsel & Mr.Udit Sharma, Adv. for  
respondent No.1.

102

+ **W.P.(C) 4697/2022, CM APPL. 14061/2022**  
MOHIT BAJAJ ..... Petitioner  
Through Mr. Kushank Sindhu, Ms. Ghazal  
Ghai, Mr. Anmol Singh and  
Mr. Aditya Sain, Advocates.  
versus





- 104  
+ UNION OF INDIA AND ORS ..... Respondents  
Through Mr. Mohit Sharma, Sr. Panel counsel  
for UOI  
Mr. Abhishek Maratha, Advocate for  
Revenue.
- W.P.(C) 4737/2022, CM APPL. 14170/2022, CM APPL.  
14180/2022  
KARAN VIR SINGH ..... Petitioner  
Through Mr. Dhruv Agrawal, Sr. Advocate  
with Mr. Nishit Agrawal, Mr. Shrey  
Kapoor and Mr. Harsh Mishra,  
Advocates.
- versus
- 105  
+ UNION OF INDIA & ORS. .... Respondents  
Through Mr. Ajit Sharma, Advocate.
- W.P.(C) 4777/2022, C.M.Appl.14308/2022  
VINAY KUMAR DHINGRA ..... Petitioner  
Through Mr. Mudit Bansal and Mr. Ramesh  
Kumar Jain, Advocates.
- versus
- INCOME TAX OFFICER WARD 63 (1), DELHI ..... Respondent  
Through Mr. Sanjay Kumar, Advocate.
- 106  
+ W.P.(C) 4791/2022, C.M.APPL.14335/2022  
AJANTA POLYMERS PRIVATE LIMITED ..... Petitioner  
Through Mr. Gaurav Jain with Ms. Akshita  
Goyal and Mr. Shubham Gupta,  
Advocates.
- versus
- ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1)  
DELHI AND ANR ..... Respondents  
Through Mr. Zoheb Hossain, Sr. SC with Mr.  
Vipul Agrawal and Mr. Parth Senwal,  
Advocates



107

+

W.P.(C) 4798/2022

ASHISH JAIN

..... Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.

versus

INCOME TAX OFFICER AND ANR

..... Respondents

Through Mr. Ajit Sharma, Advocate.

108

+

W.P.(C) 4801/2022

RAJIV GUPTA HUF

..... Petitioner

Through Mr. Ajay Wadhwa, Ms. Snehil Jha &  
Ms. Maulshree Aggarwal, Advs.

versus

INCOME TAX OFFICER WARD 54 1 & ORS.

..... Respondents

Through Mr. Kunal Sharma, Advocate.

109

+

W.P.(C) 4808/2022, C.M.APPL.14372/2022

MR. NEERAJ AGGARWAL

..... Petitioner

Through Mr. S. Krishnan, Advocate.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

110

+

W.P.(C) 4818/2022, C.M.APPLs.14395-96/2022

VINOD KUMAR GUPTA HUF

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE - 43-1  
& ORS.

..... Respondents

Through Mr. Puneet Rai with Ms. Adeeba  
Mujahid and Mr. Karan Pandey,  
Advocates.



**112**

+ **W.P.(C) 4809/2022, C.M.APPL.14376-77/2022**

**SUNSAT FOODS PRIVATE LIMITED** ..... Petitioner  
Through **Ms.Ananya Kapoor and Mr.Tarun Chanana, Advs.**

versus

**ASSISTANT COMMISSIONER OF INCOME TAX-CIRCLE 22(2), DELHI AND ANR.** ..... Respondents  
Through: **Mr.Sunil Kumar Agarwal, Advocate.**

**113**

+ **W.P.(C) 4811/2022, C.M.APPL.14380/2022**

**M/S. CIGMA EVENTS P LTD** ..... Petitioner  
Through **Mr. S. Krishnan, Advocate.**

versus

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

**114**

+ **W.P.(C) 4879/2022, C.M.Appl.14616/2022**

**BC EXPORTS** ..... Petitioner  
Through **Dr.Rakesh Gupta, Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.**

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1),DELHI & ANR.** ..... Respondent  
Through **Ms. Vibhooti Malhotra, Advocate with Mr. Shailendra Singh and Mr. Udit Sharma, Advocates.**

**115**

+ **W.P.(C) 4892/2022, C.M.APPL.14640/2022**

**NITIN SAXENA** ..... Petitioner  
Through **Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chanana and Mr. Sumit Lalchandani Advs.**

versus



ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49-1  
& ANR. .... Respondents

Through Mr. Abhishek Maratha, Advocate.

**116**

**+ W.P.(C) 4919/2022 & C.M.APPL.14682/2022**

CLASSIC FINCAP PRIVATE LIMITED ..... Petitioner

Through Ms. Prem Lata Bansal, Sr. Advocate  
with Mr. Divyanshu Aggarwal,  
Mr. Paras Chaudhary Advocates.

versus

INCOME TAX OFFICER & ANR. .... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv. for respondent No.1.  
Ms. Saroj Bidawat, Advocate for  
UOI.

**117**

**+ W.P.(C) 4924/2022 & C.M.APPL.14688/2022**

JAGMOHAN GARG (ERSTWHILE DIRECTOR OF COMPETENT  
REAL ESTATE DEVELOPERS PVT. LTD.) ..... Petitioner

Through Mr. Vishal Gera and Ms.Smriti  
Sahay, Advocates.

versus

UNION OF INDIA & ORS. .... Respondents

Through Ms. Saroj Bidawal, Advocate for  
UOI.  
Mr. Zoheb Hossain, Advocate with  
Mr. Vipul Agrawal and Mr. Parth  
Senwal, Advocates.

**118**

**+ W.P.(C) 4946/2022, C.M.APPL.14724/2022**

KARNIK RAJAT ..... Petitioner

Through Mr. Aniket D. Aggarwal, Mr. Rohit  
Jain and Ms. Manisha Sharma,  
Advocates.

versus



ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr. Ajit Sharma, Advocate.

119

+ **W.P.(C) 4956/2022, C.M.APPL.14735/2022**

VINOD KUMAR GUPTA HUF

..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE - 43-1  
& ORS.

..... Respondents

Through Mr. Puneet Rai, Sr. SC with  
Ms. Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

122

+ **W.P.(C) 4969/2022 & CM APPLs.14778-14779/2022**

BJN HOLDINGS (I) LTD. (WRONGLY TREATED AS  
SUCCESSOR IN INTEREST OF BJN HOLDINGS LTD)...Petitioner

Through: Ms. Kavita Jha, Advocate with  
Mr. Vaibhav Kulkarni and  
Mr. Himanshu Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF  
INCOME TAX & ORS.

..... Respondents

Through: Mr. Sunil Agarwal, Advocate with  
Mr. Tushar Gupta and Mr. Samarth  
Chaudhari, Advocates.

123

+ **W.P.(C) 5018/2022 & C.M.APPL.14953/2022**

BALDEV KRISHNA SHARMA

..... Petitioner

Through Ms. Smriti Sahay, Mr. Alok Kumar  
and Mr. M. Goswami, Advocates.

versus



UNION OF INDIA & ORS.

Through

..... Respondents  
Mr. Krishna Kumar Sharma, Sr. Panel  
Counsel with Ms. Rubina Arora and  
Mr. Pradeep Tiwari, Advocates for R-  
1/UOI.

Mr. Sunil Kumar Agarwal, Sr.  
Standing counsel with Mr. Tushar  
Gupta and Mr. Samarth Chaudhari,  
Advocates.

124

+

W.P.(C) 5024/2022, **C.M.APPL.14974/2022**

UMA SHANKER

..... Petitioner

Through

Mr. Piyush Kaushik, Advocate

versus

PRINCIPAL COMMISSIONER OF INCOME TAX -20 NEW  
DELHI & ANR.

..... Respondents

Through

Mr. Ajit Sharma, Advocate.

125

+

W.P.(C) 5027/2022, **C.M.APPL.14976/2022**

RENU MITTAL

..... Petitioner

Through

Ms. Rashmi Chopra and Ms. Sheetal  
Kandpal Advocates.

versus

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

..... Respondents

Through

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

126

+

W.P.(C) 5064/2022, **C.M.APPL.15046/2022**

NITIN SAXENA

..... Petitioner

Through

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

versus



ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49-1  
& ANR. .... Respondents

Through Mr. Abhishek Maratha, Advocate.

128

+ W.P.(C) 5119/2022 & **CM APPL.15178/2022**

SUN PARKS PRIVATE LIMITED .... Petitioner

Through Mr. Saurabh Dev Karan Singh and  
Ms. Kanika Jain, Advocates.

versus

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

Through Mr. Puneet Rai, Sr. SC with  
Ms. Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

129

+ W.P.(C) 5138/2022 & CM APPL.15285/2022

SANDEEP SETHI .... Petitioner

Through Mr. Bhuvnesh Satija and Mr. Mohit  
Prasad, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 28(1), DELHI AND ANR. .... Respondents

Through Mr. Ajit Sharma, Advocate.

130

+ W.P.(C) 5143/2022, CM APPL. 15293/2022

SMT. NAVNEET KAUR KOCHHAR .... Petitioner

Through Mr. Rajeev Sharma & Mr. Aditya  
Sharma with Mr. Shubham Bhardwaj,  
Adv.

versus



INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX  
OFFICER WARD 54(1) DELHI & ANR. .... Respondents  
Through Mr. Zoheb Hossain, Advocate.

131

+ W.P.(C) 5145/2022, CM APPL. 15297/2022, CM APPL.17326-  
27/2022

APOLLO INTERNATIONAL LIMITED ..... Petitioner  
Through Mr. Manoj K. Giri, Advcoate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 -1  
DELHI AND ORS ..... Respondents  
Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

132

+ W.P.(C) 5155/2022 & CM APPL. 15321/2022, CM  
APPL.15322/2022

SRKK ASSOCIATES PRIVATE LIMITED ..... Petitioner  
Through Mr. Ved Jain, Ms. Richa  
Mishra, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 22-2,  
DELHI & ORS. .... Respondents  
Through Mr.Puneet Rai, Sr. SC with  
Ms.Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.  
Mr.N.K.Aggarwal, Advocate for  
UOI.





133

+ W.P.(C) 5157/2022, CM APPL. 15324/2022  
DEEPAK GUPTA ..... Petitioner  
Through Mr. Sharad Agarwal and Ms.Monika  
Ghai, Advocates.  
versus  
INCOME TAX OFFICER CIRCLE 59 (8), DELHI AND ORS.  
..... Respondents  
Through Ms. Vibhooti Malhotra, Advocate.

134

+ W.P.(C) 5170/2022, CM APPL. 15348/2022  
MANISH KAPOOR ..... Petitioner  
Through Mr. Manuj Sabharwal, Advocates.  
versus  
INCOME-TAX OFFICER, WARD 63(1) & ORS. .... Respondents  
Through Mr. Sanjay Kumar, Advocate.

135

+ W.P.(C) 5178/2022, CM APPL. 15360/2022  
NAVNEET KAUR KOCHHAR ..... Petitioner  
Through Mr.Rajeev Sharma & Mr.Aditya  
Sharma with Mr. Shubham Bhardwaj,  
Advs.  
versus  
INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX  
OFFICER WARD 54(1) DELHI & ANR. .... Respondents  
Through Mr.Zoheb Hossain, Sr. SC with Mr.  
Vipul Agrawal and Mr.Parth Senwal,  
Advocates.

136

+ W.P.(C) 5179/2022 & CM APPL.15365/2022  
M/S CARISSA INVESTMENT PVT. LTD. .... Petitioner  
Through Mr.Bhavnesht Saini, Mr. Neeraj Saini  
and Mr. Karan Chawla, Advocates.  
versus



THE DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(2)  
DELHI & ANR. .... Respondents

Through Mr.Sanjay Kumar, senior standing  
counsel for the Revenue.

138

+ W.P.(C) 5191/2022 & CM APPL.15412-13/2022  
MD OVERSEAS PRIVATE LIMITED

..... Petitioner

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

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL  
CIRCLE 14, DELHI & ORS. .... Respondents

Through Mr.Sanjay Kumar, Advcoate.  
Mr. Ruchir Mishra and Mr. Mukesh  
Kr. Tiwari, Advocates for UOI.

139

+ W.P.(C) 5209/2022, CM APPL. 15459/2022  
SATISH BANSAL

..... Petitioner

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

versus

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

Through Mr. Abhishek Maratha, Advocate for  
respondent No.1.  
Mr. Om Prakash with  
Mr. Ghanshaym Singh, Mr. Devvrat  
Yadav, Advocates for respondent  
No.4.

140

+ W.P.(C) 5221/2022, CM APPL. 15576/2022  
GURVINDER SINGH

..... Petitioner

Through Mr. Gaurav Jain, Ms. Akshita Goyal  
and Mr. Shubham Gupta, Advocates.

versus



ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49(1),  
DELHI AND ANR. .... Respondents

Through Mr. Abhishek Maratha, Advocate.

141

+ W.P.(C) 5233/2022, CM APPL. 15640/2022  
M/S. SHRI NIWAS PULSES (P) LTD ..... Petitioner

Through Mr. S. Krishnan, , Advocate.  
versus

INCOME TAX OFFICER & ORS. .... Respondents

Through Mr. Sanjay Kumar and Ms.Easha  
Kadian, Advocates.

142

+ W.P.(C) 5246/2022, CM APPL. 15670/2022  
RAM KALI ..... Petitioner

Through Ms. Divya and Mr.Ruchesh Sinha,  
Advocates.  
versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE  
43(1), DELHI & ANR. .... Respondents

Through Mr. Sanjay Kumar and Ms.Easha  
Kadian, Advocates.

143

+ W.P.(C) 5247/2022, CM APPL. 15675/2022  
RENU MITTAL ..... Petitioner

Through Ms. Divya and Mr.Ruchesh Sinha,  
Advocates.  
versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE  
43(1), DELHI & ANR. .... Respondents

Through Mr. Sanjay Kumar and Ms.Easha  
Kadian, Advocates.



144

+ W.P.(C) 5250/2022, CM APPL. 15679/2022  
KRISHAN MITTAL (HUF)

..... Petitioner  
Through Ms. Divya and Mr. Ruchesh Sinha,  
Advocates  
versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE  
43(1), DELHI & ANR. .... Respondents

Through Mr. Sunil Agarwal, Mr. Tushar Gupta  
and Mr. Samarth Chaudhari,  
Advocates.

145

+ W.P.(C) 5262/2022, CM APPL. 15716/2022  
STRATEGIC DEVELOPERS (P) LTD.

..... Petitioner  
Through Mr. Gautam Jain and Mr. Piysuh  
Kumar Kamal, Advocates.  
versus

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

Through Mr. Sunil Agarwal, Mr. Tushar Gupta  
and Mr. Samarth Chaudhari,  
Advocates.

146

+ W.P.(C) 5263/2022, CM APPL. 15720/2022  
SHRI. ANUP KUMAR HUF

..... Petitioner  
Through Mr. S. Krishnan and Mr. Rakesh  
Kumar, Advocates.  
versus

THE ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents  
Through Mr. Abhishek Maratha, Advocate.



147

+ W.P.(C) 5265/2022, CM APPL. 15724/2022

SHRI. ANOOP KUMAR CHHAWCHHARIA ..... Petitioner  
Through Mr. S. Krishnan and Mr. Rakesh  
Kumar, Advocates.  
versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE -  
58 (1), DELHI AND ORS. .... Respondents  
Through Ms. Vibhooti Malhorta, Advocate.

148

+ W.P.(C) 5273/2022, CM APPL. 15742/2022

RAMESH CHANDER KALRA ..... Petitioner  
Through Mr. Ved Jain, Ms. Richa Mishra,  
Advts.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL  
CIRCLE-27, DELHI & ORS. .... Respondents  
Through Mr. Abhishek Maratha, Advocate.  
Mr. Gigic George and Mr.Dheeraj  
Singh, Advocates for R-4/UOI

149

+ W.P.(C) 5277/2022, CM APPL. 15749/2022

POPULATION SERVICES INTERNATIONAL ..... Petitioner  
Through Mr. Ajay Vohra, Sr. Advocate with  
Mr. Aditya Vohra and Mr. Udit  
Naresh, Advocates.  
versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.  
..... Respondents  
Through Ms. Vibhooti Malhorta, Advocate.



151

+ W.P.(C) 5281/2022, CM APPL. 15756/2022  
AJAY JAIN

..... Petitioner

Through Mr. Ved Jain, Ms. Richa Mishra,  
Advvs.

versus

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

..... Respondents

Through Mr. Ajit Sharma, Mr. L. S. Hasan,  
Advocates.  
Mr. Ayush Kaushik, Advocates for  
UOI.

152

+ W.P.(C) 5289/2022, CM APPL. 15773/2022  
NISHA GOEL

..... Petitioner

Through Mr. Kanishk Agarwal, Ms. Nidhi  
Bhuwania and Ms. Dhriti Gupta,  
Advocates.

versus

INCOME TAX OFFICER, WARD 54(1), DELHI AND ANR

..... Respondents

Through Mr. Kunal Sharma, Advocate.

153

+ W.P.(C) 5296/2022, CM APPL. 15798/2022  
VIKAS TAYAL

..... Petitioner

Through Mr. Venketesh Chaurasaia and Ms.  
Rano Jain, Advocates.

versus

ITO, WARD 47(1), DELHI

..... Respondent

Through Ms. Vibhooti Malhotra, Advocate.



155

+

W.P.(C) 5299/2022, CM APPL. 15801/2022

VISHWANATH GUPTA

..... Petitioner

Through Mr. Ved Jain, Ms. Richa Mishra,  
Advvs.

versus

INCOME TAX OFFICER, WARD 60(5), DELHI & ORS.

..... Respondents

Through Mr. Ajit Sharma, Mr. L. S. Hasan,  
Advocates  
Mr. Ved Prakash Tripathi, Advocate  
for respondent No.5.

156

+

W.P.(C) 5300/2022, CM APPL. 15805/2022

NARESH KUMAR (HUF)

..... Petitioner

Through Ms. Divya and Mr. Ruchesh Sinha,  
Advocates.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE  
43(1), DELHI & ANR.

..... Respondents

Through Mr. Puneet Rai, Sr. SC with  
Ms. Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

157

+

W.P.(C) 5305/2022, CM APPL. 15813/2022

AMBICA STEELS LIMITED

..... Petitioner

Through Mr. Sanat Kapoor, Ms. Ananya Kapoor  
and Mr. Tarun Chanana, Advvs.

versus

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

..... Respondents

Through Mr. Kunal Sharma, Sr. SC with  
Mr. Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.



158

+

W.P.(C) 5306/2022, CM APPL. 15815/2022

SURESH KUMAR AGGARWAL

..... Petitioner

Through Ms. Divya and Mr. Ruchesh Sinha,  
Advocates.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 25, DELHI & ANR. .... Respondents

Through Ms. Vibhooti Malhotra, Advocate

159

+

W.P.(C) 5307/2022, CM APPL. 15819/2022

AMBICA STEELS LIMITED

..... Petitioner

Through Mr. Sanat Kapoor, Ms. Ananya Kapoor  
and Mr. Tarun Chanana, Advs.

versus

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

Through Mr. Kunal Sharma, Sr. SC with  
Mr. Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

160

+

W.P.(C) 5308/2022, CM APPL. 15821/2022

MS. PRITIE THAPAR

..... Petitioner

Through Mr. Bhuvnesh Satija and Mr. Mohit  
Prasad, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondent

Through Mr. Ajit Sharma, Mr. L. S. Hasan,  
Advocates.





161

+ W.P.(C) 5312/2022, CM APPL. 15825/2022  
SHANTI DEVI CHARITABLE TRUST ..... Petitioner  
Through Ms. Rano Jain and Mr. Venketesh  
Chaurasai, Advocate.

versus

ITO, WARD EXEMP 2(1), DELHI & ANR. .... Respondents  
Through Mr. Venketesh Chaurasaia and Ms.  
Rano Jain, Advocates.

163

+ W.P.(C) 5319/2022, CM APPL. 15836/2022  
POPULATION SERVICES INTERNATIONAL ..... Petitioner  
Through Mr. Ajay Vohra, Sr. Advocate with  
Mr. Aditya Vohra and Mr. Udit  
Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.  
..... Respondents  
Through Ms. Vibhooti Malhotra, Advocate.

164

+ W.P.(C) 5407/2022, C.M.APPL.16182-83/2022  
ANIL KUMAR ..... Petitioner  
Through Mr. Ms.Kavita Jha, Mr. Vaibhav  
Kulkarni, Mr. Udit Naresh, Mr. Anant  
Mann, Mr. Aditya Bali, Ms. Shwetha  
Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

INCOME TAX OFFICER WARD 54(1) DELHI AND ANR.  
..... Respondents  
Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.



165

+

**W.P.(C) 5408/2022 & C.M.APPL.16184-85/2022**

**CADENCE REAL ESTATES PRIVATE LIMITED** ..... Petitioner

Through Mr. Ms.Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Aditya Bali, Ms. Shwetha Prabhakar and Mr.Himanshu Aggarwal, Advocates.

versus

**INCOME TAX DEPARTMENT AND ANR.**

..... Respondents

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

166

+

**W.P.(C) 7900/2021 & CM APPL.24560/2022**

**REKHA GUPTA** ..... Petitioner

Through: Mr. Ishan Garg, Advocate

versus

**THE INCOME TAX OFFICER & ORS.** ..... Respondents

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.

167

+

**W.P.(C) 8994/2021**

**SHARAD GARG** ..... Petitioner

Through Mr.Venketesh Chaurasia and Ms. Rano Jain,Adv.s.

versus

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

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



**168**

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

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
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.

**169**

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

..... Petitioner

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

versus

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

..... Respondents

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel with Mr. Tushar Gupta, Jr.  
Standing Counsel for respondent  
No.1.

Mr. Satya Ranjan Swain, Sr. Panel  
Counsel with Mr.Kautilya Birat,  
Advocate for R-4.

**170**

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

..... Petitioner

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

versus

**DEPUTY COMMISSIONER OF INCOME TAX & ORS.**

..... Respondents

Through Mr.Kunal Sharma, Sr. SC.



**171**

+

**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,  
Advs.

versus

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

Through Mr.Ajit Sharma, Sr. SC.

**172**

+

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

**AVNI NATH**

..... Petitioner

Through Mr. Sunil Kumar Mukhi and  
Mr. Anshul Mittal, Adv.

versus

**INCOME TAX OFFICER WARD 54(1), NEW DELHI**

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

**173**

+

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

**ABHISHEK ARORA**

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advs.

versus

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

Through Mr.Ajit Sharma, Sr. Standing counsel.



**174**

+

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

**ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED**

..... Petitioner

Through Mr. Ms.Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Aditya Bali, Ms. Shwetha Prabhakar and Mr.Himanshu Aggarwal, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX & ANR.**

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

**175**

+

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

**ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED**

..... Petitioner

Through Mr. Ms.Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Aditya Bali, Ms. Shwetha Prabhakar and Mr.Himanshu Aggarwal, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX & ANR.**

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

**176**

+

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

**SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE LIMITED**

..... Petitioner

Through Mr. Ms.Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Aditya Bali, Ms. Shwetha



Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR. .... Respondents  
Through Mr.Ruchir Bhatia, Sr. SC with  
Ms.Mansie Jain, Adv for Revenue.

**177**

+ **W.P.(C) 13757/2021 & CM APPL.43442/2021**  
ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED  
..... Petitioner  
Through Mr. Ms.Kavita Jha, Mr. Vaibhav  
Kulkarni, Mr. Udit Naresh, Mr. Anant  
Mann, Mr. Aditya Bali, Ms. Shwetha  
Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

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

**178**

+ **W.P.(C) 13760/2021 & CM APPL.43449/2021**  
SHIKHI ESTATES PRIVATE LIMITED ..... Petitioner  
Through Mr. Ms.Kavita Jha, Mr. Vaibhav  
Kulkarni, Mr. Udit Naresh, Mr. Anant  
Mann, Mr. Aditya Bali, Ms. Shwetha  
Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR. .... Respondents  
Through Mr.Ruchir Bhatia, Sr. SC with  
Ms.Mansie Jain, Adv for Revenue.



**179**

+ **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.

**180**

+ **W.P.(C) 13815/2021 & CM APPL.43600/2021**  
ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED  
..... Petitioner  
Through Mr. Ms.Kavita Jha, Mr. Vaibhav  
Kulkarni, Mr. Udit Naresh, Mr. Anant  
Mann, Mr. Aditya Bali, Ms. Shwetha  
Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.  
..... Respondents  
Through Mr.Sanjay Kumar, Sr. SC, Ms.Easha  
Kadiyan, Adv.

**181**

+ **W.P.(C) 13825/2021 & CM APPL. 43626/2021**  
SHIKHI ESTATES PRIVATE LIMITED ..... Petitioner  
Through Mr. Ms.Kavita Jha, Mr. Vaibhav  
Kulkarni, Mr. Udit Naresh, Mr. Anant  
Mann, Mr. Aditya Bali, Ms. Shwetha  
Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR. .... Respondents  
Through Mr. Ruchir Bhatia, Sr. SC with  
Ms.Mansie Jain, Adv for Revenue.



**183**

+

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

**NIDHI GUPTA**

..... Petitioner

Through Mr. Apijit 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  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

**184**

+

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

**MINAKSHI AGGARWAL**

..... Petitioner

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

**185**

+

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

**SHIV KUMAR GUPTA –HUF**

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advs.

versus





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

**186**

+ **W.P.(C) 14049/2021 & CM APPL. 44358/2021**  
DEVI DASS HUF ..... Petitioner  
Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advs.  
versus

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

**187**

+ **W.P.(C) 14053/2021 & CM APPL. 44366/2021**  
MUKESH ARORA ..... Petitioner  
Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
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.

**188**

+ **W.P.(C) 14100/2021 & CM APPL. 44486/2021**  
MUKESH ARORA – HUF ..... Petitioner  
Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
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.

**189**

+ **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. SC with  
Mr.Zehra Khan, Jr. SC and Mr. Shray  
Nargotra, Adv.

**190**

+ **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 with  
Mr. Karan Pandey, Advocate.  
Ms. Archana Gaur, Adv. for UOI.  
Mr.Rishabh Sahu, Central Govt. Sr.  
Counsel for R-3.

**191**

+ **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.  
Mr. Sandeep Tyagi, Advocate for  
respondent No.4.

**192**

+ **W.P.(C) 14533/2021 & CM APPL.45713/2021**  
RAVI KUMAR GUPTA ..... Petitioner  
Through Mr. Aditya Dewan and Mr. Aditya  
Hooda, Advs.  
versus

UNION OF INDIA AND ORS ..... Respondents  
Through Mr. Puneet Rai, Sr. SC with  
Ms. Adeeba Mujahid, Jr. SC with  
Mr. Karan Pandey, Advocate.

**193**

+ **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.

**194**

+ **W.P.(C) 14711/2021 & CM APPL.46325/2021**  
SUSHMA GOEL ..... Petitioner  
Through 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.

**195**

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

UPENDRA GULATI

..... Petitioner

Through 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.

**197**

+ **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.

**198**

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

POOJASMIT INVESTMENTS AND TRADING PRIVATE  
LIMITED

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya  
Kapoor, Mr. C. S. Anand, Mr. S.K.  
Gambhir and Mr. Sumit Lalchandani  
Advs.

versus



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

..... Respondents

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

262

+

W.P.(C) 13764/2021

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Mr. Ms.Kavita Jha, Mr. Vaibhav  
Kulkarni, Mr. Udit Naresh, Mr. Anant  
Mann, Mr. Aditya Bali, Ms. Shwetha  
Prabhakar and Mr.Himanshu  
Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr. Zoheb Hossain with Mr. Vipul  
Agrawal and Mr. Parth Semwal,  
Advocates.

**CORAM**

**HON'BLE MR. JUSTICE MANMOHAN**

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

**ORDER**

**11.04.2022**

%

Heard in part.

List on 20<sup>th</sup> April, 2022.

Interim orders to continue.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**APRIL 11, 2022**

rb/st