



\$-Section 148 matters

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

+ 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.

+ 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.

+ 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.

+ **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.

+ **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

+ **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



+ **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

+ **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

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

Versus



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

+ **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.

+ **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.

+ **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.



- + **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.
- + **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.
- + **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.



- + **W.P.(C) 1057/2022 & CM APPL.3029/2022**
ONE POINT REALTY PRIVATE LIMITED Petitioner
Through Mr. Ved Jain and Ms. Richa Mishra,
Advs.
versus
INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.
..... Respondents
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC with
Mr. Karan Pandey, Advocate.
Mr.Kamal Kant Jha, SPC for UOI
with Mr. Animesh Mani Tripathi,
Advocate.
- + **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.
- + **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
Advs.
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22-2,
DELHI & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.



- + **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.
- + **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.
- + **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.



- + **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.
- + **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.
- + **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.



- + **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.
- + **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.
- + **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.



+ **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.

+ **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.

+ **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.



+ **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, Advs.

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.

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

JASWANT RAI GROVER

..... Petitioner

Through

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through

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

+ **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.



- + **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.
- + **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.
- + **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.



- + **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.
- + **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.
- + **W.P.(C) 2339/2022**
SWIFT REALTECH PRIVATE LIMITED Petitioner
Through Mr.Ajay Wadhwa, Ms. Snehil Jha &
Ms. Maulshree Aggarwal, Advs.
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.



+ **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.

+ **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.

+ **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.



- + **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.
- + **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.
- + **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.
- + **W.P.(C) 2523/2022**
SECOM SERVICES INDIA PVT. LTD. Petitioner
Through Mr. Akshat Gupta, Adv.
- Versus



UNION OF INDIA & ORS.

Through

..... Respondents
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.

+ **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.

+ **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.

+ **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, Adv.

+ **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.

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

+ **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.

+ **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.

+ **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

+ **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

+ **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.

+ **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.

+ **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.



+ **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.

+ **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.

+ **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.

+ **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.

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

RAJEEV KUMAR AGGARWAL

..... Petitioner

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

versus

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

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

+ **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.

+ **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.

+ **W.P.(C) 3503/2022 & CM APPL. 10328/2022**
BHOLENATH FOODS LIMITEDPetitioner

Through Mr Rishabh Jain, Adv.

Versus

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

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

+ **W.P.(C) 3525/2022**
UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED
SAROJ BALA GUPTAPetitioner

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

Versus

INCOME TAX OFFICERRespondent

Through Mr Ajit Sharma, Sr Standing Counsel.

+ **W.P.(C) 3573/2022 & CM APPL.10551/2022**
ARUN KUMAR SODHANI Petitioner

Through Dr.Rakesh Gupta, 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.



- + **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.
- + **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.
- + **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.
- + **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.



- + **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.
- + **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.
- + **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.
- + **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.

+ **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.

+ **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.

+ **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.



+ **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

+ **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.

+ **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.

+ **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

+ **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.

+ **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.

+ **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.

+ **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,
Advs.

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, Advs. for UOI.

+ **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, 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.

+ **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, 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.

+ **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.

+ **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.

+ **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



- + **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.
- + **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.
- + **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.



- + **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
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
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.
- + **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

+ **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.

+ **W.P.(C) 4801/2022**
RAJIV GUPTA HUF

..... Petitioner

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

versus

INCOME TAX OFFICER WARD 54 1 & ORS. Respondents
Through Mr. Kunal Sharma, Advocate.

+ **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, Adv.

+ **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.

+ **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.

+ **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.

+ **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.



- + **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.
- + **W.P.(C) 4919/2022 & C.M.APPL.14682/2022 and 17829/2022**
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.
- + **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 Bidawat, Advocate for UOI. Mr. Zoheb Hossain, Advocate with Mr. Vipul Agrawal and Mr. Parth Senwal, Advocates.



- + **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.
- + **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.
- + **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.
- + **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.

..... Respondents

Through

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.

+

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.

+

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.

+

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.

+ **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.

+ **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.

+ **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,
Advs.



versus

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

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

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

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.

+ **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.



- + **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.
- + **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.
- + **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.
- + **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **W.P.(C) 5246/2022, CM APPL. 15670/2022 and 19038/2022**

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.

+ **W.P.(C) 5247/2022, CM APPL. 15675/2022 & 19025/2022**

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.



- + **W.P.(C) 5262/2022, CM APPL. 15716/2022 , 17894-95/2022**
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.
- + **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.
- + **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.
- + **W.P.(C) 5273/2022, CM APPL. 15742/2022**
RAMESH CHANDER KALRA Petitioner
Through Mr. Ved Jain, Ms. Richa Mishra,
Advs.



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

+ **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.

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

AJAY JAIN Petitioner

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

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.

+ **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.

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+

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.

+

W.P.(C) 5297/2022, CM APPL. 15800/2022, 17858/2022

KUBER PLANTERS LIMITED

..... Petitioner

Through: Mr. Samarth Chowdhary, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through

+

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

VISHWANATH GUPTA

..... Petitioner

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

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.



- + **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.
- + **W.P.(C) 5305/2022, CM APPL. 15813/2022**
AMBICA STEELS LIMITED Petitioner
Through Mr.Sanat Kapoor, Ms.Ananya Kapoor
and Mr. Tarun Chanana, Adv.
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.
- + **W.P.(C) 5307/2022, CM APPL. 15819/2022**
AMBICA STEELS LIMITED Petitioner
Through Mr.Sanat Kapoor, Ms.Ananya Kapoor
and Mr. Tarun Chanana, Adv.
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.



+ **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.

+ **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.

+ **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.

+ **W.P.(C) 5345/2022, C.M.APPL.15998-99/2022**
AMBICA STEELS LIMITED Petitioner
Through Ms.Ananya Kapoor.



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.

+ **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.

+ **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.



+ **W.P.(C) 6401/2022**

ANKIT GAUR

..... Petitioner

Through: Mr. Yogesh Jagia and Mr. Risabh Nangia, Advs.

versus

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

..... Respondents

Through: Mr. Ajit Sharma, Adv.

+ **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

+ **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.



- + **W.P.(C) 8994/2021**
SHARAD GARG Petitioner
Through Mr.Venketesh Chaurasia and Ms.
Rano Jain,Advs.
versus
ITO, WARD 63(1), DELHI & ANR. Respondents
Through Mr.Zoheb Hossain, Sr. SC with Mr.
Vipul Agrawal and Mr.Parth Senwal,
Advocates.
- + **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.
- + **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.



- + **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.
- + **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.
- + **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.
- + **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
Adv.



versus

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

Through Mr.Ajit Sharma, Sr. Standing counsel.

+ **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.

+ **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

+ **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.

+ **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

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **W.P.(C) 14229/2021 & CM APPL.44883/2021**
SANJIV MAHESHWARIPetitioner
Through Mr.Ashish Middha, Adv.
versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr. Shray
Nargotra, Adv.

+ **W.P.(C) 14266/2021 & CM APPL.44953/2021**
REENA SINGH Petitioner
Through Ms. Divya and Mr.Ruchesh Sinha,
Advs.
versus

ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.
..... Respondents
Through Mr.Puneet Rai, Sr. 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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

+ **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.

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

ORDER
% **23.05.2022**

Matters are released from part heard.

List before Roster Bench today itself i.e. on 23rd May, 2022, subject to
orders of Hon'ble the Acting Chief Justice.

MANMOHAN, J

DINESH KUMAR SHARMA, J

MAY 23, 2022
TS