



\$-Section 148 matters

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7944/2022 & CPPL. 24194/2022

BIRD WORLDWIDE FLIGHT SERVICES INDIA PVT LTD

..... Petitioner

Through: Mr. Mayank Nagi, Mr. Tarun Singh,

Mr. Pulkit Verma, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(2)

DELHI & ORS. Respondents

Through: Mr. Kunal Sharma, Mr. Shray

Nargotra, Ms. Zehra Khan,

Advocates.

+ 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

Page 1 of 61





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

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

+ 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

Page 2 of 61

..... Petitioner





+ 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.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

Page 3 of 61





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 Mr. Abhishek Maratha, Sr. SC & Through Mr.Pratyaksh Gupta, Jr. SC W.P.(C) 592/2022 & CM APPL.1678/2022 SATISH SINGHAL Petitioner Ms. Rano Jain & Mr. Venketesh Through Chaurasia. Advocates versus ACIT, CIR 22(2), DELHI & ANR. Respondents Through Mr.Sunil Agarwal, Sr. St. counsel Mr.Tushar Gupta, Jr.SC. with 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 Mr.Sunil Agarwal, Through Kumar 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

Page 4 of 61





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

Page 5 of 61





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

Through

SYNAPE SOLUTIONS PRIVATE LIMITED Petitioner

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

Advs.

Page 6 of 61





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,

Advs.

versus

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

..... Respondents

Through Ms. Vibhooti Malhotra, Sr. SC with

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

Sharma, Adv.

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

SHALU AGRAWAL

..... Petitioner

Through Mr. Ved Jain and Ms. Richa Mishra,

Advs.

versus

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

..... Respondents

Through Ms. Vibhooti Malhotra, Sr. SC with

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

Sharma, Adv.

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

STAR WIRE INDIA LIMITED

..... Petitioner

Through Mr. Arnav Kumar, Mr. Rajat Mittal,

Mr. Suprateek Neogi and Mr. Harshil

Manchanda, Advs.

Page 7 of 61





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,
Advs.

versus

Through

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

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

Page 8 of 61





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.

Page 9 of 61





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 Mr.Somil Agarwal & Mr.Anshul Through Mittal, Advocates. versus INCOME TAX OFFICER WARD 54(1), DELHI & ANR. Respondents Mr.Zoheb Hossain, Sr. Standing Through Counsel with Mr. Vipul Agarwal & Mr.Parth Semwal. Jr. Standing Counsels. W.P.(C) 2007/2022 AJAY GUPTA Petitioner Mr. Sushil K Tekriwal and Dr.Mamta Through Tekriwal, Advs. versus INCOME TAX OFFICER Respondent Mr. Ruchir Bhatia, Sr. SC with Through Ms. Mansie Jain, Adv for Revenue. W.P.(C) 2012/2022 + NIRAJ AGARWAL Petitioner Through Mr. Sushil K Tekriwal and Dr.Mamta

Tekriwal, Advs.

Page 10 of 61





INCOME TAX OFFICER Respondent
Through Mr. Zoheb Hossain, Sr. Standing

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 Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.

Page 11 of 61





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.

Page 12 of 61





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.

Page 13 of 61





+ 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

Advs.

versus

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

..... Respondents

Through Ms. Vibhooti Malhotra, Sr. Standing

Counsel with Mr.Shailendra Singh, Jr. Standing Counsel & Mr.Udit Sharma,

Adv.

+ 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.

Page 14 of 61





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

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

..... Petitioner MR. VIJAY KUMAR GOEL 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 Mr.Zoheb Hossain, Sr. Standing Through

Counsel with Mr. Vipul Agarwal & Mr.Parth Senwal, Standing Jr.

Counsel.

Page 15 of 61





+	W.P.(C) 2523/2022 SECOM SERVICES INDIA I Through 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 A EVOLVE BRANDS PRIVAT Through	TE LIMITED Petitioner
	versus	
	PRINCIPAL COMMISSION ANR.	IER OF INCOME TAX, DELHI-1 & Respondents
	Through	*
+	W.P.(C) 2588/2022 & CM A	
	AJAY JAIN (HUF) Through versus	Petitioner Mr.Nishit Gandhi, Adv.
		ER OF INCOME TAX Respondent
	Through	Mr.Ajit Sharma, Sr. Standing Counsel.
+	W.P.(C) 2669/2022 & CM N T S AND SONS HUF	0.7649/2022 Petitioner
	Through	Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.

Page 16 of 61





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.

+ 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.

+ 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, Advs.

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

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

Page 17 of 61





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,

Advocates.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.

.... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel.

+ 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, Advs.

versus

Page 18 of 61





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.

Page 19 of 61





+	W.P.(C) 3070/2022 & CM Al	PPL.8881/202	22		
	CONCEPT INFRADEVELOP	PERS PVT LT	D	••••	Petitioner
	Through	Mr.Rajeev	Sharma	&	Mr.Aditya
		Sharma with	h Mr. Shu	bham	Bhardwaj,
		Advs.			
	versus				
	INCOME TAX DEPARTME	NT, OFFICE	OF THE	INCO	OME TAX
	OFFICER WARD -6 (1), DEL	HI AND AN	R	Re	spondents
	Through	Mr.Sanjay	Kumar,	Sr.	Standing
	_	Counsel wi	th Ms.Eas	sha K	adiyan, Jr.

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

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

Standing Counsel.

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

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

Page 20 of 61

..... Petitioner





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.

Page 21 of 61





	ASSISTANT CO	MMISSIONI	ER OF INCOME TAX CIRCLE 22(2) Respondents
	DELIII & AIVIK.	Through	Mr.Ruchir Bhatia, Sr. Standing Counsel with Ms.Mansie Jain, Adv.
+	W.P.(C) 3503/202 BHOLENATH FO		TEDPetitioner
	DY. COMMISSIONEW DELHI	versus ONER OF IN Through	COME TAX, CIRCLE-4(2)Respondent Mr. Kunal Sharma, Sr Standing counsel with Mr Zehra Khan and Mr Shubhendu Bhattacharyya, Advs.
+	W.P.(C) 3525/202 UMESH KUMAR SAROJ BALA G	R GUPTA AS	S LEGAL HEIR OF DECEASEDPetitioner Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Advs.
	INCOME TAX O	FFICER Through	Respondent Mr Ajit Sharma, Sr Standing Counsel.
+	W.P.(C) 3595/202 UMESH KUMAF		Petitioner Mr. Sushil K. Tekriwal, Advocate with Dr. Mamta Tekriwal, Advocate.
	INCOME TAX O	FFICER	Respondent Ir. Ajit Sharma, Advocate.

Page 22 of 61





+ 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.

Page 23 of 61





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

Page 24 of 61





		MMISSION	IER OF INCOME TAX CIRCLE 58(1),	
	DELHI & ANR.	Through	Respondents Mr. Abhishek Maratha, Sr. SC with Mr. Pratyaksh Gupta, Jr. SC.	
+	W.P.(C) 3780/20			
	SHIV KUMAR C		Petitioner	
		Through	Mr. T.M. Shivakumar, Adv.	
		versus		
	ASSISTANT CO DELHI & ANR.	MMISSION	VER OF INCOME TAX CIRCLE 22(2), 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		
		versus		
	ASSISTANT CO DELHI & ANR.	MMISIONI	ER OF INCOME TAX CIRCLE 59(1), Respondents	
	DLLIII & AIVK.	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			
	SIII V IXOMAIK C		Mr. T.M. Shivakumar, Adv.	
		versus		
	ASSISTANT CO DELHI & ANR.	MMISSION	IER OF INCOME TAX CIRCLE 22(2), Respondents	
	DEEM & MAR.	Through	Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.	

Page **25** of **61**





+	W.P.(C) 3817/2022 & CM APPL.11311/2022 INDRA PORWAL Petitioner		
			Mr. Nitin Gulati, Adv.
	ASSISTANT CO DELHI & ANR.	MMISIONE	R OF INCOME TAX CIRCLE 59(1), Respondents
		Through	Ms. Vibhooti Malhotra, Sr. SC with Mr. Shailendra Singh, Jr. SC and Mr. Udit Sharma, Adv.
+	W.P.(C) 3831/202		
	DAVINDER BAJ	AJ Through	Petitioner Mr. Ved Kumar Jain and Mr. Richa Mishra, Advs.
		versus	
	ASSISTANT CO DELHI & ORS.	MMISSION	ER OF INCOME TAX CIRCLE 67-1, 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 CHOUL		Petitioner Mr. Nitin Gulati, Advocate
		versus	
	ASSISTANT COMMISIONER 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	Through	Petitioner Mr. T.M. Shivakumar, Adv.

Page **26** of **61**





	ASSISTANT CON CIRCLE 22(2), DI	ELHI & ANF	R OF INCOME TAX R Respondents Mr. Ruchir Bhatia, Sr. SC with
		1111000	Ms.Mansie Jain, Adv for Revenue.
+	, ,	2 with CM	APPL. 11773/2022
	UMA GOEL	Through versus	Petitioner Mr. T.M. Shivkumar, Adv.
	ASSISTANT COM	MMISSIONE	ER OF INCOME TAX CIRCLE 22(2),
	DELHI & ANR.	Through	Respondents Mr. Ruchir Bhatia, Sr. SC with
			Ms.Mansie Jain, Adv for Revenue.
+	W.P.(C) 4020/202	2 & C.M.AI	PPL.12027/2022
	SAHIL HOME LO	OOMTEX PR Through	Mr. Sunil Kumar Mukhi and Mr. Anshul Mittal, Advs.
		versus	
	ITO, WARD-22(1	*	ANR Respondents Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
+			
	ANIL KUMAR	Through	Petitioner Mr. Dinesh Mohan Sinha, Advocate.
		versus	
	INCOME TAX OI	FFICER ANI Through	D ANR Respondents Mr. Ajit Sharma, Advocate

Page 27 of 61





+ W.P.(C) 4174/2022

MEGHA JAIN Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.

versus

INCOME TAX OFFICER & ANR.

..... Respondents

Through Mr. Ajit Sharma, Sr. SC.

+ 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. Ka

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

Page 28 of 61





+ 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 INDUSTIES 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.

Page 29 of 61





+ 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,

gh 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.

Page 30 of 61





+	W.P.(C) 4507/202 PAWAN CHAUD		PPLs.13487-88/2022 Petitioner
	PAWAN CHAUD		
		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.
+			PPLs.13496-97/2022
	CLUSTER OVER	SEAS PRIV	ATE LIMIITED Petitioner
		Through	Mr.Mudit Bansal and Mr. Ramesh Kumar Jain, Advocates.
		versus	
	INCOME TAX O	FFICER WA	RD 6(1) DELHI Respondent
		Through	Mr. Sanjay Kumar with Ms. Easha Kadian, Advocates.
+	W.P.(C) 4567/202	22 & C.M.N	os.13706-13707/2022
	BHUSHAN LAL	PANDITA	Petitioner
		Through	Mr. Jaspal Singh Sethi with
			Mr.Gaurav Gupta, Advocates.
		versus	
	INCOME TAX O	FFICER WA	RD 67(1) NEW DELHI
			Respondent
		Through	Mr.Sunil Kumar Agarwal, standing counsel
+	W.P.(C) 4584/202	22 & C.M.No	os.13747/2022, 13824/2022
•	* *		ORIAL JEEVAN VIGYAN TRUST
	SOCIETY STER ST	T, GIT WILM	Petitioner
	JOCILI I	Through	Mr.Mudit Bansal and Mr. Ramesh

Page **31** of **61**

versus

Kumar Jain, Advocates.





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.

Page 32 of 61





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. Anuj Tyagi, Mr. Nishit Agrawal, Mr. Tushar Chaudhary,

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

Page 33 of 61





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, Advs.

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, Advs.

Page 34 of 61





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 with Ms.Adeeba Through Mr.Puneet Rai Mujahid and Mr. Karan Pandey, Advocates. W.P.(C) 4809/2022, C.M.APPL.14376-77/2022 SUNSAT FOODS PRIVATE LIMITED Petitioner Ms. Ananya Kapoor and Mr. Tarun Through 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 Mr. Kunal Sharma, Advocate. Through

Page 35 of 61

..... Petitioner

Mr.Somil Agarwal & Mr.Anshul

Mittal, Advocates.

+

BC EXPORTS

W.P.(C) 4879/2022, C.M.APPL.14616/2022

Through

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

Page 36 of 61





UNION OF INDIA & ORS.

..... Respondents

Ms. Saroj Bidawal, Advocate for Through

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

Mr. Aniket D. Aggarwal, Mr. Rohit Through

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

Mr. Ved Jain and Ms. Richa Mishra. Through

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

Ms. Kavita Jha, Advocate with Through:

Mr. Vaibhav Kulkarni and

Mr. Himanshu Aggarwal, Advocates.

versus

Page 37 of 61





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

Page 38 of 61





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

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with

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

Page 39 of 61





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, 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.

+ 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.

Page 40 of 61





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

Page 41 of 61





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.Bhavnesh 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

Page 42 of 61





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) 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,

1415. Divya and 1411. Rachesh Sinne

Advocates.

versus

Page 43 of 61





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. Petit

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

Through Mr. S. Krishnan and Mr. Rakesh

Kumar, Advocates.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

..... Petitioner

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 Malhtora, Advocate.

Page 44 of 61





+ 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 Malhtora, Advocate.

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

AJAY JAIN

..... Petitioner

Through Mr. Ved Jain, Ms. Richa Mishra,

Advs.

versus

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

Through Mr. Ajit Sharma, Sr. SC.

Page 45 of 61





+	W.P.(C) 5289/20	22, CM API	
	NISHA GOEL	Through	Petitioner Mr. Kanishk Agarwal, Ms.Nidhi Bhuwania and Ms. Dhriti Gupta, Advocates.
		versus	
	INCOME TAX C	FFICER, W	ARD 54(1), DELHI AND ANR
		Through	Respondents Mr. Kunal Sharma, Advocate.
+	W.P. (C) 5297/20 KUBER PLANT	ERS LIMITE	PL. 15800/2022, 17858/2022 ED Petitioner Mr.Samarth Chowdhary, Advocate.
	ASSISTANT CO	MMISSION	ER OF INCOME TAX & ANR.
		Through	Respondents
+	W.P. (C) 5299/20 VISHWANATH	GUPTA	Petitioner
		Through	Mr. Ved Jain, Ms. Richa Mishra, Advs.
		versus	
	INCOME TAX C	OFFICER, W	ARD 60(5), DELHI & ORS Respondents
		Through	Mr. Ajit Sharma, Sr. SC.
+	W.P.(C) 5300/2022, CM APPL. 15805/2022 NARESH KUMAR (HUF) Petitioner		
		Through	Ms. Divya and Mr.Ruchesh Sinha, Advocates.
		versus	

Page **46** of **61**





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, Advs.

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, 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.

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

MS.PRITIE THAPAR

..... Petitioner

Through

Mr. Bhuvnesh Satija and Mr. Mohit

Prasad, Advocates.

versus

Page 47 of 61





ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondent

Through Mr. Ajit Sharma, Sr. SC.

+ 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 Vo

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 &

Throu

ANR.

.... Respondents

Through Mr.Kunal Sharma, Sr. SC with

Mr.Zehra Khan, Jr. SC and Mr. Shray

Nargotra, Adv.

Page 48 of 61





+ 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 & CM APPL. 19382/2022

ANKIT GAUR Petitioner

Through: Mr. Yogesh Jagia and Mr.Risabh

Nangia, Advs.

Page 49 of 61





versus

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

..... Respondents

Through: Mr. Ajit Sharma, Sr.SC.

+ 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.

Page 50 of 61





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,

Advs.

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,

Advs.

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, Advs.

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.

Page 52 of 61





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.

W.P.(C) 13746/2021 & CM APPL.43420/2021 ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

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

Aggarwal, Advocates.

versus

Through

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

Mr. Ms.Kavita Jha, Mr. Vaibhav Through

> Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Aditya Bali, Ms. Shwetha and Mr.Himanshu Prabhakar

Aggarwal, Advocates.

versus

Page 53 of 61





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

Page 54 of 61





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

SHIKHI ESTATES PRIVATE LIMITED Petitioner

Through 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.

Page 55 of 61





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 Mr. Zehra Khan, Jr. SC and Mr. Shray

Nargotra, Adv.

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

MINAKSHI AGGARWAL

..... Petitioner

Through

Salil Kapoor, Ms. Ananya Mr. Kapoor, Mr. Tarun Chanana and Mr.

Sumit Lalchandani Advs.

versus

Page **56** of **61**





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

Through

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

..... Petitioner

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

Page 57 of 61





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.

Page 58 of 61





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

Mr. Abhishek Maratha, Advocate. Through

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, Mr. Vivek Kumar Mishara,

Mr. Sahil Chandra, Advs.

versus

UNION OF INDIA AND ORS

..... Respondents

Through

Mr.Puneet Rai with Ms.Adeeba

Mujahid & Mr. Karan Pandey, Advs.

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

SANGITA GARG

..... Petitioner

Through

Ms. Vaishali Gupta, Mr. Anubhav

Gupta, Advocates.

versus

Through

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

ORS.

Mr. Ajit Sharma, Advocate.

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

SUSHMA GOEL

..... Petitioner

Through Ms. Vaishali Gupta, Mr. Anubhav

Gupta, Advocates.

Page 59 of 61





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, Advocates.

versus

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

Through Mr.Ajit Sharma, Sr. SC

+ 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.

Page 60 of 61





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 MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER 23.05.2022

In pursuance to the last order, Mr.Vibhooti Bhushan, Assessing Officer and Mr.Saurav Sharma, Joint Commissioner of Income Tax (ITBA) are personally present.

They have explained the working of the system. They are directed to file a comprehensive affidavit on or before 30th May, 2022, explaining the process of issuing the notice under Section 148 of the Income Tax Act, 1961 by the Assessing Officer using the ITBA portal.

List on 1st June, 2022. The personal presence of the officers is dispensed with.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

MAY 23, 2022 TS/j/msh

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Page 61 of 61