



\$~ A-4, 10 to 15, 18 to 20, 23, 24, 29 to 31, 34 & 40 to 42

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

+ **W.P.(C) 12634/2022 & CM APPL.38295/2022**

SIX ELEMENT SPORTS AND ENTERTAINMENT PRIVATE  
LIMITED

..... Petitioner

Through: Mr.Aditya Ajgaonkar, Advocate with  
Mr.Vikas Jain, Mr.Aviral Saxena,  
Mr.Manjeet Singh Rathor and  
Mr.Abhinav Sharma, Advocates.

versus

INCOME TAX OFFICER AND ORS.

..... Respondents

Through: Mr.Puneet Rai, Sr.Standing Counsel  
with Ms.Adeeba Mujahid, Jr.Standing  
Counsel and Mr.Nikhil Jain,  
Advocate.

+ **W.P.(C) 13930/2021 & CM APPL. 43990/2021**

RELIGARE ENTERPRISES LTD. (AS SUCCESSOR-IN-  
INTEREST OF RGAM INVESTMENT ADVISERS PRIVATE  
LIMITED)

..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal, Ms. Manisha Sharma & Mr.  
Abhisek Singhvi, Advocates.

Versus

ASSISTANT COMMISSIONER OF  
INCOME TAX & ANR.

..... Respondents

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel, Mr. Tushar Gupta, Jr.  
Standing Counsel & Mr. Utkarsh  
Tiwari, Advocate.



+ **W.P.(C) 14005/2021 & CM APPL. 44201/2021**

RELIGARE ENTERPRISES LTD. (AS SUCCESSOR-IN-  
INTEREST OF RELIGARE CAPITAL MARKETS (INDIA) PVT.  
LTD.) ..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal, Ms. Manisha Sharma &  
Mr. Abhisek Singhvi, Advocates.

Versus

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

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel, Mr. Tushar Gupta, Jr.  
Standing Counsel & Mr. Utkarsh  
Tiwari, Advocate.

+ **W.P.(C) 14061/2021 & CM APPL. 44381/2021**

RELIGARE ENTERPRISES LTD. (AS SUCCESSOR-IN-  
INTEREST OF RELIGARE ARTS INVESTMENT  
MANAGEMENT LIMITED) ..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal, Ms. Manisha Sharma & Mr.  
Abhisek Singhvi, Advocates.

Versus

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

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel, Mr. Tushar Gupta, Jr.  
Standing Counsel & Mr. Utkarsh  
Tiwari, Advocate.



+ **W.P.(C) 14062/2021 & CM APPL. 44383/2021**

RELIGARE ENTERPRISES LTD (AS SUCCESSOR-IN-INTEREST  
OF RGAM CAPITAL INDIA LTD.) ..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal, Ms. Manisha Sharma & Mr.  
Abhisek Singhvi, Advocates.

versus

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

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel, Mr. Tushar Gupta, Jr.  
Standing Counsel & Mr. Utkarsh  
Tiwari, Advocate.

+ **W.P.(C) 14306/2021 & CM APPL. 45105/2021**

RANGOLI RESORTS PVT LTD (AS SUCCESSOR IN INTEREST  
F POLYFLEX MARKETING PVT LTD) ..... Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal, Ms. Manisha Sharma & Mr.  
Abhisek Singhvi, Advocates.

versus

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

Through: Mr. Ruchir Bhatia, Sr. Standing  
Counsel.

+ **W.P.(C) 14798/2021 & CM APPL. 46607/2021**

MADHU VINIYOG PRIVATE LIMITED (MARIGOLD NIRMAN  
PVT. LTD. MERGED WITH PETITIONER) ..... Petitioner

Through: Mr. Rohit Bansal, Advocate with  
petitioner.



versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16(1),  
DELHI & ANR. .... Respondents

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

+ **W.P.(C) 4925/2022 & CM APPL. 14693/2022**

RADIANT POLYMERS PRIVATE  
LIMITED

..... Petitioner

Through: Mr. Manuj Sabharwal & Mr. Nakul  
Sehgal, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 19(1),  
DELHI & ANR. .... Respondents

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel, Mr. Tushar Gupta, Jr.  
Standing Counsel & Mr. Utkarsh  
Tiwari, Advocate.

+ **W.P.(C) 5082/2022 & CM APPL. 15097/2022**

RADIANT POLYMERS PRIVATE  
LIMITED

..... Petitioner

Through: Mr. Manuj Sabharwal & Mr. Nakul  
Sehgal, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19-1,  
NEW DELHI & ANR. .... Respondents

Through: Mr. Puneet Rai, Sr. Standing Counsel  
with Ms. Adeeba Mujahid, Jr. Standing  
Counsel and Mr. Nikhil Jain,  
Advocate.



+ **W.P.(C) 5475/2022 & CM APPL. 16294/2022**

SHAKUNTLAM SOFTECH PRIVATE LIMITED (NOW  
AMALGAMATED WITH SHAKUNTLAM SECURITIES  
PRIVATE LIMITED) ..... Petitioner

Through: Mr.Ruchesh Sinha, Advocate with  
Ms.Nivedita, Advocate.

Versus

INCOME TAX OFFICER WARD 23(1)  
DELHI & ANR. .... Respondents

Through: Mr. Puneet Rai, Sr. Standing counsel  
for Revenue.

+ **W.P.(C) 7151/2022 & CM APPL. 21936/2022 & 21938/2022**

MERCER CONSULTING (INDIA)  
PRIVATE LIMITED ..... Petitioner

Through: Mr. Manuj Sabharwal & Mr. Vinay  
Gautam, Advocates.

versus

DEPUTY COMMISSIONER OF  
INCOME-TAX & ORS. .... Respondents

Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel with Mr.Vipul Agrawal and  
Mr.Parth Semwal, Jr.Standing  
Counsel.

+ **W.P.(C) 7217/2022 & CM APPL. 22101/2022 & 221003/2022**

MERCER CONSULTING (INDIA)  
PRIVATE LIMITED ..... Petitioner

Through: Mr. Manuj Sabharwal & Mr. Vinay  
Gautam, Advocates.

Versus



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

..... Respondents

Through: Mr.Zoheb Hossain, Sr.Standing  
Counsel with Mr.Vipul Agrawal and  
Mr.Parth Semwal, Jr.Standing  
Counsel.

+ **W.P.(C) 4035/2022 & CM APPL.12052/2022**

QUALCOMM INDIA PVT. LTD. AFTER MERGER OF CSR  
TECHNOLOGY INDIA- PRIVATE LIMITED

..... Petitioner

Through: Ms.Ananya Kapoor, Advocate with  
Mr.Vibhu Jain, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19-1  
& ORS.

..... Respondents

Through: Mr.Puneet Rai, Sr.Standing Counsel  
with Ms.Adeeba Mujahid, Jr.Standing  
Counsel and Mr.Nikhil Jain,  
Advocate.

+ **W.P.(C) 4038/2022 & CM APPL.12056/2022**

QUALCOMM INDIA PVT. LTD. -AFTER MERGER OF IKANOS  
COMMUNICATIONS INDIA PVT. LTD.

..... Petitioner

Through: Ms.Ananya Kapoor, Advocate with  
Mr.Vibhu Jain, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 19  
(1), DELHI AND ORS.

..... Respondents

Through: Mr.Puneet Rai, Sr.Standing Counsel  
with Ms.Adeeba Mujahid, Jr.Standing  
Counsel and Mr.Nikhil Jain,  
Advocate.



+ **W.P.(C) 4103/2022**

QUALCOMM INDIA PVT. LTD. -AFTER MERGER OF CSR  
INDIA PRIVATE LIMITED.

..... Petitioner

Through: Ms.Ananya Kapoor, Advocate with  
Mr.Vibhu Jain, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19-1  
& ORS.

..... Respondents

Through: Mr.Puneet Rai, Sr.Standing Counsel  
with Ms.Adeeba Mujahid, Jr.Standing  
Counsel and Mr.Nikhil Jain,  
Advocate.

+ **W.P.(C) 14587/2022**

STL FERTILIZERS LIMITED

..... Petitioner

Through: Mr.Arvind Kumar, Advocate with  
Ms.Devina Sharma, Advocate.

versus

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

..... Respondents

Through: Mr.Ruchir Bhatia, Sr.Standing  
Counsel.

+ **W.P.(C) 13862/2021**

BSBK ENGINEERS PRIVATE LIMITED (RESULTING  
COMPANY OF VOGUE LEASING AND FINANCE PVT. LTD.)

..... Petitioner

Through: Mr.Amol Sinha, Advocate with  
Mr.Ashvini Kumar, Advocate.

versus



ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIR-13 DELHI

..... Respondent

Through: Mr.Sanjay Kumar, Sr.Standing  
Counsel with Ms.Easha Kadian,  
Advocate.

+ **W.P.(C) 13883/2021**

BSBK ENGINEERS PRIVATE LIMITED (RESULTING  
COMPANY OF MADHULIKA FINANCE COMPANY LTD.)

..... Petitioner

Through: Mr.Amol Sinha, Advocate with  
Mr.Ashvini Kumar, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIR-13 DELHI

..... Respondent

Through: Mr.Sanjay Kumar, Sr.Standing  
Counsel with Ms.Easha Kadian,  
Advocate.

+ **W.P.(C) 14296/2021 & CM APPL.45088/2021**

BSBK ENGINEERS PRIVATE LIMITED (RESULTING  
COMPANY OF PARISHUDH FINANCE COMPANY PVT. LTD.)

..... Petitioner

Through: Mr.Amol Sinha, Advocate with  
Mr.Ashvini Kumar, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIR-13 DELHI

..... Respondent

Through: Mr.Sanjay Kumar, Sr.Standing  
Counsel with Ms.Easha Kadian,  
Advocate.





**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

**ORDER**

**%**

**04.11.2022**

**CM APPL.38294/2022 in W.P.(C) 12634/2022 (exemption)**

**CM APPL. 14694/2022 in W.P.(C) 4925/2022 (exemption)**

**CM APPL. 16295/2022 in W.P.(C) 5475/2022 (exemption)**

**CM APPL. 21937/2022 in W.P.(C) 7151/2022 (exemption)**

**CM APPL. 22102/2022 in W.P.(C) 7217/2022 (exemption)**

Allowed, subject to all just exceptions.

Accordingly, the applications stand disposed of.\

**W.P.(C) 12634/2022 & CM APPL.38295/2022**

**W.P.(C) 13930/2021 & CM APPL. 43990/2021**

**W.P.(C) 14005/2021 & CM APPL. 44201/2021**

**W.P.(C) 14061/2021 & CM APPL. 44381/2021**

**W.P.(C) 14062/2021 & CM APPL. 44383/2021**

**W.P.(C) 14306/2021 & CM APPL. 45105/2021**

**W.P.(C) 14798/2021 & CM APPL. 46607/2021**

**W.P.(C) 4925/2022 & CM APPL. 14693/2022**

**W.P.(C) 5082/2022 & CM APPL. 15097/2022**

**W.P.(C) 5475/2022 & CM APPL. 16294/2022**

**W.P.(C) 7151/2022 & CM APPL. 21936/2022 & 21938/2022**

**W.P.(C) 7217/2022 & CM APPL. 22101/2022 & 221003/2022**

**W.P.(C) 4035/2022 & CM APPL.12052/2022**

**W.P.(C) 4038/2022 & CM APPL.12056/2022**

**W.P.(C) 4103/2022**

**W.P.(C) 14587/2022**

**W.P.(C) 13862/2021**

**W.P.(C) 13883/2021**

**W.P.(C) 14296/2021 & CM APPL.45088/2021**

At the request of learned counsel for the parties, last and final opportunity is given to complete the pleadings before the next date of hearing.



List on 1<sup>st</sup> May, 2023 along with W.P.(C) 13807/2022.

Interim orders are made absolute till the disposal of the writ petitions and all the interim applications stand disposed of.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**NOVEMBER 04, 2022**  
TS