



\$~107 to 130, 5, 6, 45, 139, 36 and 37

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

+ W.P.(C) 688/2019
MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

versus

DEPUTY COMMISSIONER OF
INCOME TAX & ANR.Respondents

108.

+ W.P.(C) 1009/2019
MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

versus

DEPUTY COMMSSIONER
OF INCOME TAX & ANR.Respondent

109.

+ W.P.(C) 991/2019
MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

versus

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

110.

+ W.P.(C) 993/2019
MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

versus



DEPUTY COMMISSIONER
OF INCOME TAX & ANR.

.....Respondents

111.

+ W.P.(C) 995/2019
MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

versus

DEPUTY COMMISSIONER OF
INCOME TAX & ANR.

.....Respondents

112.

+ W.P.(C) 12462/2021
JCB INDIA LIMITEDPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI &
ANR.Respondents

113.

+ W.P.(C) 12844/2021
SMART CUBE INDIA PVT LTDPetitioner

versus

JOINT COMMISSIONER OF INCOME TAXRespondent

114.

+ W.P.(C) 3444/2021
M/S MICROSOFT INDIA R AND D PVT. LTDPetitioner



versus

PRINCIPAL COMMISSIONER OF INCOME TAX -4 &
ANR.Respondents

115.

+ W.P.(C) 3377/2021
MICROSOFT INDIA R AND D PVT LTDPetitioner

versus

PRINCIPAL COMMISSIONER
OF INCOME TAX-4 & ANR.Respondents

116.

+ W.P.(C) 3389/2021
M/S MICROSOFT INDIA (R AND D) PVT. LTD.....Petitioner

versus

PRINCIPAL COMMISSIONER OF INCOME TAX -4 &
ANR.Respondents

117.

+ W.P.(C) 3472/2021
MICROSOFT INDIA (R AND D) PVT. LTD.Petitioner

versus

PRINCIPAL COMMISSIONER OF INCOME TAX - 4 &
ANR.Respondents

118.



+ W.P.(C) 3539/2021
M/S MICROSOFT INDIA R AND D PVT LTDPetitioner

versus

PRINCIPAL COMMISSIONER
OF INCOME TAX 4 & ANR.Respondents

119.

+ W.P.(C) 11896/2021
TELSTRA INDIA PRIVATE LIMITEDPetitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE & ORS.Respondents

120.

+ W.P.(C) 11949/2021
CONTATA SOLUTIONS PRIVATE LIMITEDPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI &
ORS.Respondents

121.

+ W.P.(C) 12204/2021 & CM APPL. 38338/2021 (Stay)
SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

versus

JOINT COMMISSIONER OF
INCOME TAX OSDRespondent



122.

+ W.P.(C) 12319/2021
AXALTA COATING SYSTEMS
INDIA PRIVATE LIMITEDPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE, -
EARLIER KNOWN AS NATIONAL E-ASSESSMENT
CENTRERespondent

123.

+ W.P.(C) 4043/2022 & CM APPL. 12064/2022 (stay)
RAMTECH CONSULTINGPetitioner

versus

NATIONAL FACELESS
ASSESSMENT CENTRE, DELHI.Respondent

124.

+ W.P.(C) 5913/2022 & CM APPL. 17722/2022 (stay)
SOFTWAREONE INDIA PVT. LTDPetitioner

versus

NATIONAL E-ASSESSMENT
CENTRE, DELHIRespondent

125.

+ W.P.(C) 6365/2022 & CM APPL. 19227/2022 (stay)
SMART CUBE INDIA PVT LTDPetitioner

versus



DEPUTY COMMISSIONER OF INCOME TAX CIRCLE
22(2)Respondent

126.

+ W.P.(C) 6786/2022 & CM APPL. 20625/2022 (exemption)
ADITYA TALWARPetitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-19,Respondent

127.

+ W.P.(C) 12735/2022 & CM APPL. 38706/2022 (stay)
SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

versus

DEPUTY COMMISSIONER
OF INCOME-TAX CIRCLE 22-2Respondent

128.

+ W.P.(C) 12784/2022 & CM APPL. 38902/2022 (stay)
SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF
INCOME-TAX CIRCLE 22.2Respondent

129.

+ W.P.(C) 12785/2022 & CM APPL. 38904/2022 (stay)
SWAROVSKI INDIA PRIVATE LIMITEDPetitioner



versus

DEPUTY COMMISSIONER
OF INCOME-TAX CIRCLE 22.2

.....Respondent

130.

+ W.P.(C) 14314/2023 & CM APPL. 56688/2023 (stay)
KARL STORZ ENDOSCOPY
INDIA PRIVATE LIMITED

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE, NEW
DELHI & ANR.

.....Respondents

5.

+ ITA 451/2024 & CM APPL. 47709/2024 (10 days delay in
filing)
PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

versus

WICKWOOD DEVELOPMENT LTD.

.....Respondent

6.

+ ITA 52/2023 & CM APPL. 3673/2023
PR. COMMISSIONER OF INCOME TAX -7

.....Appellant

versus

SUMITOMO CORPORATION INDIA (P) LTD.....Respondent

45.

+ W.P.(C) 7547/2023



AT KEARNEY INDIA PRIVATE LIMITEDPetitioner

versus

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

139.

+ ITA 454/2024
PR. COMMISSIONER OF INCOME TAX -7Appellant

versus

36. WICKWOOD DEVELOPMENT LTD.Respondent
+ W.P. (C) 8498/2019
BSC C& C JOINT VENTUREPetitioner

versus

37. ADDITIONAL COMMISSIONER OF INCOME TAX,
RANGE-62, NEW DELHIRespondent
+ W.P. (C) 2610/2020
AMADEUS INDIA PRIVATE LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
2(2), NEW DELHIRespondent

Appearances:-

For Petitioners:

Mr. Amol Sinha, Mr. Kshitiz Garg, Mr. Sourav Verma, Advocates in
Item No. 120.

Mr. Ajay Vohra, Senior Advocate, Mr. Aditya Vohra, Mr. Shashwat
Dhamija, Advocates in Item No. 113 & 125.

Mr. Nageswar Rao, Mr. Parth, Advocates in Item No. 107 to 111, 118
& 114.

Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani, Mr. Jainender



Singh Kataria, Advocates in Item No. 6, 121, 127, 128 & 129.
Mr. Vishal Kalra, Advocate in Item No. 112 & 130.
Mr. Manuj Sabharwal, Mr. Drona Negi, Mr. Ayush Kumar, Advocates in Item No. 119.
Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chawla, Advocates in Items No. 122, 123, 124, 126.
Mr. Aseem Chawla, SSC Ms. Pratishtha Chaudhary, Ms. Nivedita, Advocates in Item No. 6.
Mr. Mayank Singh Nagi and Mr. Tarun Singh, Advocates in item Nos. 36 and 37.

For Respondents:

Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, Mr. Pratyaksh, JSCs in Item No. 107 to 111, 124.
Mr. Siddharth Sinha, SSC, Ms. Dacchita Shahi, Ms. Anuja Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms. Anu Priya Nisha Minz, Advocates in Item No. 112, 114, 116, 117.
Ms. Kavita Jha, Senior Advocate, Mr. Vaibhav Kulkarni, Mr. Himanshu Aggarwal, Advocates in Items Nos. 5 & 139.
Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs, Mr. Anmol Jagga, Advocate in Item No. 45, 120.
Mr. Sunil Aggarwal, SSC, Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs & Mr. Utkarsh Tiwari, Advocate in Item No. 119, 121, 127, 128 & 129.
Mr. Gaurav Gupta, SSC and Mr. Shivendra Singh, JSC in item Nos. 36 and 37.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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27.08.2024

List again on 28.08.2024 in the category of “End of Board” matters.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 27, 2024/vp