



\$~57, 55, 56, 58 to 168, 170-186, 188-325

*	IN	THE	HIGH	COURT	OF	DELHI	$\mathbf{A}^{\mathbf{T}}$	NEW	DELHI

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58

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59

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61

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62

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63

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ASP DEVELOPERS PRIVATE LIMITEDPetitioner

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83

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87

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88

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92	INCOME TAX OFFICER, WARD 30(1), NEW DELHI	Respondent			
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0.2	ITO WARD 44 6 NEW DELHI	Respondent			
93 +	W.P.(C) 3470/2023 SEASHELL BUILDSPACES PRIVATE LIMITEDPetitioner				
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94 +	W.P.(C) 3513/2023 GAIN CAPITAL PRIVATE LIMITED	Petitioner			
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05	ACIT(OSD) DELHI & ORS.	Respondents			
95 +	W.P.(C) 3533/2023 GAYATRI DHODY	Petitioner			
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102 + W.P.(C) 3733/2023

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104

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105

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106

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107

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108

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109

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110

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111

+ W.P.(C) 4038/2023 HIMALAYA POLYTECH PRIVATE LTDPetitioner

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INCOME TAX OFFICER WARD 11(3)
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112

+ W.P.(C) 4060/2023 SANGEETA VERMAPetitioner

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113

+ W.P.(C) 4150/2023 LALIT GULATIPetitioner

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114

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117

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118

+ W.P.(C) 4375/2023 MR SHUBHAM JAIN

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119

+ W.P.(C) 4376/2023 NEERU JAIN

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122

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123

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126 +	W.P.(C) 4659/2023, CM APPL. 17933/2022 RAJDHANI EDUCATIONAL CHARITAE	• • •
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127	INCOME TAX OFFICER WARD EXEMP	2(4)Respondent
+	W.P.(C) 6426/2023 SHERUL INSULATION PRIVATE LIMIT	EDPetitioner
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128 +	W.P.(C) 7997/2023, CM APPL. 30759/2023 SUNITA KAMRA	3 (Interim Stay) Petitioner
	versus	
120	INCOME TAX OFFICER, WARD 19(3), I	DELHI Respondent
129 +	W.P.(C) 4684/2023 VAIBHAV JAIN	Petitioner
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+ W.P.(C) 4786/2023 JAYCEE HOUSING PRIVATE LIMITEDPetitioner

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131

+ W.P.(C) 4787/2023 ANANT VIR JAIN

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132

+ W.P.(C) 4856/2023 SATISH AGRAWAL

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133

+ W.P.(C) 4880/2023 PRADEEP KUMAR JAIN

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+ W.P.(C) 4899/2023

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136

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137

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138

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140

+ W.P.(C) 5187/2023 SHALINI DAGA

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141

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142

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143

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

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146 +	W.P.(C) 5251/2023 VANEETA IMPEX PVT LTD	Petitioner	
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147 +	THE ASSTT. COMMISSIONER OF INCO TAX, CIRCLE 25(1) & ANR.	OME Respondents	
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148 +	W.P.(C) 5272/2023 BHARAT FITTINGS AND VALVES	Petitioner	
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149 +	UNION OF INDIA & ORS.	Respondents	
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150 +	W.P.(C) 5311/2023 DHUNNA INVESTMENT P LTD	Petitioner
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151	INCOME TAX OFFICER WARD 7(1) DEI	LHI & ORSRespondents
+	W.P.(C) 5343/2023 SHARE WISE COMMODITY BROKERS LIMITED	PRIVATE Petitioner
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152 +	W.P.(C) 5369/2023 K.H. STEEL CASTING (P) LTD	Petitioner
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152	INCOME TAX OFFICER, WARD 14(1) &	ORSRespondents
153 +	W.P.(C) 5371/2023 PAWAN SINGLA	Petitioner
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4-:	INCOME TAX OFFICER WARD 43(6) DE	ELHI & ORS. Respondents
154 +	W.P.(C) 5390/2023	

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RAJ KUMAR SABHARWAL

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156

W.P.(C) 5406/2023 GOURAV BATRA

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157

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+ W.P.(C) 5427/2023 UDGAM EDUCATION INSTITUTE PVT. LTDPetitioner

versus

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161

+ W.P.(C) 5428/2023 & CM APPL. 21232/2023 (Interim Relief) GAURAV CHOPRAPetitioner

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....Respondents

162

+ W.P.(C) 5536/2023 ABHINAV GOEL

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163

+ W.P.(C) 5539/2023 PUBLIC CLOTHING PVT.LTD

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+ W.P.(C) 5725/2023 SADHNA RANI

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165

+ W.P.(C) 5727/2023 ATUL KUMAR SAXENA

.....Petitioner

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166

+ W.P.(C) 5730/2023 RAVI DHINGRA (HUF)

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167

- W.P.(C) 5734/2023 BRIJ BHUSHAN GUPTA

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168

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171 +	W.P.(C) 5791/2023 NAVEEN KUMAR GUPTA	Petitioner
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172 +	W.P.(C) 5792/2023 JINDAL DYECHEM INDUSTRIES PVT	. LTDPetitioner
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	DEPUTY COMMISSIONER OF INCOM CIRCLE 13(1),DELHI & ORS.	E TAXRespondents
173 +	W.P.(C) 5867/2023 & CM APPL. 23016/2 SUNIL KUMAR	2023 (Interim Relief) Petitioner
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+ W.P.(C) 5869/2023 GSM AUTO SPARES PRIVATE LIMITED.....Petitioner

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+ W.P.(C) 5875/2023 SAURAV BANSALPetitioner

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176

+ W.P.(C) 5876/2023 VIJAY GARGPetitioner

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177

+ W.P.(C) 5877/2023 AGSONS AGENCIES INDIA PRIVATE LIMITEDPetitioner

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180 +	W.P.(C) 5887/2023 PAYAL BANSAL	Petitioner
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181 +	W.P.(C) 5888/2023 MEENA CHAWLA	Petitioner
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182 +	INCOME TAX OFFICER WARD 61 (1) DELHI AND ANR	Respondents
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185

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186

+W.P.(C) 5896/2023 VIJAY GARG

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189

+ W.P.(C) 5975/2023 MADHUR KABRA

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ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 10(1), DELHI & ORS.Respondents

190

+ W.P.(C) 5992/2023 BRICKHICKS BUILDTECH PRIVATE LIMITED

.....Petitioner

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191

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192

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versus

INCOME TAX OFFICER WARD 21(1) & ORS.

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193

+ W.P.(C) 6041/2023 ADITYA LOOMBA

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....Respondents

194

+ W.P.(C) 6042/2023 SE FINVEST PRIVATE LIMITED

....Petitioner

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ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22(2), DELHI AND ORS.Respondents

195

+ W.P.(C) 6046/2023

JINDAL FINANCIAL AND INVESTMENTS SERVICES

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ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 52(1), DELHI & ORS.Respondents

196

+ W.P.(C) 6053/2023

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197

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....Respondents

198

+ W.P.(C) 6148/2023 MUKESH GUPTA

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....Respondent

199

+ W.P.(C) 6150/2023 NARESH KUMAR HUF

.....Petitioner

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200

+ W.P.(C) 6151/2023 AJAY AND SONS HUF

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201 +	W.P.(C) 6152/2023 SUNAYANA MALHOTRA	Petitioner
	versus	
	INCOME TAX OFFICER, WARD 44-6 &	ANRRespondent
202 +	W.P.(C) 6156/2023 ARTISTIC FINANCE PVT LTD	Petitioner
	versus	
	ITO WARD 3(1) DELHI & ANR.	Respondents
203 +	W.P.(C) 6158/2023 PRET STUDY BY JANAK FASHIONS PV	/T. LTD. Petitioner
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204 +	W.P.(C) 6161/2023 RAM KALI	Petitioner

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205 +	W.P.(C) 6163/2023 RAJESH LOOMBA	Petitioner
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	UNION OF INDIA AND ANR	Respondents
206 +	W.P.(C) 6166/2023 HARISH KUMAR ANEJA HUF	Petitioner
	versus	
	INCOME TAX OFFICER WARD 44(6), DELHI & ANR.	Respondents
207 +	W.P.(C) 6168/2023 & CM APPL. 51069/2 O.D. 12-05-2023)	023 (Correction of
	VISUAL TECHNOLOGIES INDIA PVT L	TDPetitioner
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208		

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209 +	W.P.(C) 6185/2023 PRANAY ANEJA	Petitioner
	versus	
	ASSTT CIT, CIR 28(1), DELHI & ANR.	Respondents
210 +	W.P.(C) 6186/2023 ANUPAMA HARIBANSH CHOUDHARY	Petitioner
	versus	
	NATIONAL FACELESS ASSESSMENT C	ENTRERespondent
211 +	W.P.(C) 6187/2023 B L HEALTH AND SAFETY PVT LTD	Petitioner
	versus	
	ITO, WARD 4(1), DELHI & ANR.	Respondents
212 +	W.P.(C) 6194/2023 & CM APPL. 24345/202 YOGEN KHOSLA	23 (Interim Relief)Petitioner
	versus	
	DEPUTY COMMISSIONER OF INCOME TAX 4(2), DELHI & ANR.	Respondents

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....Respondents

214

+ W.P.(C) 6230/2023 DAYAL FINSEC LTD

.....Petitioner

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....Respondents

215

+ W.P.(C) 6254/2023 & CM APPL. 24587/2023 (Interim Relief) VIPIN KUMAR JAINPetitioner

versus

INCOME TAX OFFICER WARD 63 & ANR.Respondents

216

+ W.P.(C) 6972/2023 & CM APPL. 27152/2023 (Interim Relief) BABITA JAINPetitioner

versus

INCOME TAX OFFICER WARD 36(1)
DELHI & ANR.R

....Respondents

217

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218

+ W.P.(C) 6266/2023 SUNNY AGGARWAL

....Petitioner

versus

INCOME TAX OFFICER, WARD 45(1), DELHI & ANR.

....Respondents

219

+ W.P.(C) 6270/2023 BHANU DOGRA

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 49 (1) & ANR.Respondents

220

+ W.P.(C) 6273/2023 WELCOME SHOES PVT LTD

.....Petitioner

versus

INCOME TAX OFFICER, WARD 27(1), DELHI & ORS.

....Respondents

221

+ W.P.(C) 6274/2023 TRIPLE ESS INFRASTRUCTURE PRIVATE LIMITED

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222

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 MS GOLDSTAR FOOTWEARS PVT LTDPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHIRespondent

223

+ W.P.(C) 6279/2023 ABHIRUCHI BUILDWELL PVT. LTDPetitioner

versus

INCOME TAX OFFICER, WARD (1) & ANR. ... Respondents

224

+ W.P.(C) 6280/2023 GREENBERRY NANDINI RKG PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER, WARD 10(3), DELHI & ORS.Respondents

225

+ W.P.(C) 6282/2023 GREENBERRY NANDINI RKG PRIVATE LIMITED

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INCOME TAX OFFICER, WARD 10(3), DELHI & ORS.Respondent

226

+ W.P.(C) 6410/2023 MIDAS GLOBAL SECURITIES LIMITEDPetitioner

versus

INCOME TAX OFFICER, WARD 17(1), DELHI & ORS.Respondents

227

+ W.P.(C) 6411/2023
M/S DISHA OVER SEAS PVT LTD THROUGH ITS
DIRECTORPetitioner

versus

INCOME TAX OFFICER WARD 7 (1)
DELHI AND OTHERSRespondents

228

+ W.P.(C) 6415/2023 & CM APPL. 25285/2023 (Stay), 39104/2023 (Stay)

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+ W.P.(C) 6416/2023 AMIT JAIN

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....Respondents

230

+ W.P.(C) 6417/2023 & CM APPL. 25292/2023 (Interim Stay) KESRI STEELS LTDPetitioner

versus

DCIT CIR 13(1) DELHI & ANR.

....Respondents

231

+ W.P.(C) 6420/2023 SHIV KUMAR GUPTA –HUF

....Petitioner

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INCOME TAX OFFICER WARD 58 (7), DELHI AND ANR.

....Respondents

232

+ W.P.(C) 6421/2023 SHRIDHAR FINANCIAL SERVICES LIMITEDPetitioner

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INCOME TAX OFFICER, WARD 23(3), DELHI & ORS.Respondents

233





W.P.(C) 6422/2023 +DHARAMBIR AHUJA AND SONS HUFPetitioner

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INCOME TAX OFFICER, WARD-49(1), DELHI & ANR.Respondents

234

W.P.(C) 6423/2023 ARTISTIC FINANCE PVT LTD

....Petitioner

versus

ITO WARD 3(1) DELHI & ANR.

....Respondents

235

W.P.(C) 6424/2023 **GIRISH AHUJA**

.....Petitioner

versus

INCOME TAX OFFICER, WARD 49(1), NEW DELHI & ANR.

....Respondents

236

W.P.(C) 6427/2023 & CM APPL. 10806/2024 (Place on Record Assessment Order)

BHOLE NATH FOODS LIMITED

.....Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-4(2), NEW DELHI & ANR.Respondents





+ W.P.(C) 6429/2023, CM APPL. 25313/2023 (Stay) KANWAR MEET SEHGALPetitioner

versus

INCOME TAX OFFICER, WARD 36(1) DELHIRespondent

238

+ W.P.(C) 6432/2023 RATHI STEEL AND POWER LTDPetitioner

versus

UNION OF INDIA AND ANR.Respondents

239

+ W.P.(C) 6433/2023 BHARAT BHUSHAN BANSALPetitioner

versus

ACIT CIRCLE 43(1) DELHI & ANR.Respondents

240

W.P.(C) 6449/2023 & CM APPL. 25394/2023 (Interim Relief)
 MOONLIGHT EQUITY PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD 17 & ANR.....Respondents

241

+ W.P.(C) 6515/2023 ANIL KUMAR SOMANIPetitioner

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250

+ W.P.(C) 6624/2023 REENA KUMARI

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....Respondent

251

+ W.P.(C) 6630/2023 RUHIL PROMOTERS PVT.LTD

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI

....Respondent

252

+ W.P.(C) 6632/2023 RUHIL PROMOTERS PVT.LTD

....Petitioner

versus

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....Respondent

253

+ W.P.(C) 6634/2023 MALHOTRA CABLES PVT LTD

....Petitioner

versus





DCIT CIRCLE 16(1) DELHI & ANR.

....Respondents

254

+ W.P.(C) 6636/2023 SABHARWAL PROPERTIES INDUSTRIES PVT. LTD.Petitioner

versus

INCOME TAX OFFICER, WARD 22-1 & ANR. ...Respondent

255

+ W.P.(C) 6646/2023 RAJ LAXMI REALTORS PRIVATE LTDPetitioner

versus

INCOME TAX OFFICER WARD 21(1) DELHI ...Respondent

256

+ W.P.(C) 6649/2023 AKSHAT AGGARWAL

.....Petitioner

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INCOME TAX OFFICER, WARD 48-1 & ANR. ...Respondent

257

+ W.P.(C) 6654/2023 GUPTA AUTO IMPEX

.....Petitioner

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+ W.P.(C) 6659/2023 UNISEX TRADELINK PRIVATE LIMITEDPetitioner

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259

+ W.P.(C) 6662/2023 SUDHIR KUMAR GOYALPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX WARD 51 (1) & ANR.Respondents

260

+ W.P.(C) 6663/2023 KOPERTEK METALS PVT LTDPetitioner

versus

DCIT CIRCLE 13(1) DELHI & ANR.Respondents

261

+ W.P.(C) 6665/2023 RADHIKA GUPTAPetitioner

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262

+ W.P.(C) 6675/2023 GUPTA AUTO IMPEXPetitioner

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UNION OF INDIA & ORS.Respondents **267** W.P.(C) 6755/2023 SAURABH AGGARWALPetitioner versus UNION OF INDIA & ORS.Respondents 268 W.P.(C) 6758/2023 RAJ LAXMI REALTORS PRIVATE LTDPetitioner versus INCOME TAX OFFICER WARDRespondent 21(1) DELHI 269 W.P.(C) 6762/2023 GARIMA CAPITAL PVT. LTDPetitioner versus INCOME TAX OFFICER, WARD 10(1),Respondents DELHI & ORS. **270** W.P.(C) 6765/2023 SVAM SOFTWARE LIMITEDPetitioner

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INCOME TAX OFFICER, WARD 22(3), DELHI & ORS.Respondents 271 W.P.(C) 6766/2023 M/S CHANDRAMAULI BUILDCONPetitioner PRIVATE LIMITED versus INCOME TAX OFFICER WARD-6(1), DELHIRespondent 272 W.P.(C) 6767/2023 AGLOW FINANCIAL SERVICES PRIVATE LIMITEDPetitioner versus INCOME TAX OFFICER, WARD 1(1), DELHI & ORS.Respondents 273 W.P.(C) 6770/2023 M/S CHANDRAMAULI BUILDCON PRIVATE LIMITEDPetitioner versus INCOME TAX OFFICER WARD-6(1), DELHIRespondent 274 W.P.(C) 6771/2023 & CM APPL. 26462/2023 (Interim Relief) ASHLAR COMMODITIES PRIVATE LIMITED.....Petitioner

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275 +	W.P.(C) 6781/2023 CHRISHMATIC DEVELOPERS PRIVATI LIMITED	E Petitioner
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	INCOME TAX OFFICER, WARD 6(1), DELHI & ORS.	Respondents
276 +	W.P.(C) 6792/2023 RAJ NANDINI BUILDTECH LTD	Petitioner
	versus	
	INCOME TAX OFFICER WARD 21(1) DELHIRespondent	
277 +	W.P.(C) 6795/2023 KHETTERPAL HOTELS PRIVATE LIMIT	ΓEDPetitioner
	versus	
	INCOME TAX OFFICER WARD 14(3), DELHI & ORS.	Respondents
278 +	W.P.(C) 6801/2023	

AMAN TRADERS PRIVATE LIMITEDPetitioner





UNION OF INDIA & ORS.

....Respondents

279

+ W.P.(C) 6807/2023 VIVEK NANDA

.....Petitioner

versus

INCOME TAX OFFICER, WARD 25(1), DELHI & ORS.

....Respondents

280

+ W.P.(C) 6849/2023 MANGAL KALAS SERVICES PRIVATE LIMITED

.....Petitioner

versus

INCOME TAX OFFICER WARD-16(3) & ANR. ...Respondent

281

+ W.P.(C) 6885/2023 & CM APPL. 26862/2023 (Interim Relief) RUCHIKA JAINPetitioner

versus

INCOME TAX OFFICER WARD 36(1) DELHI & ANR.

....Respondents

282

+ W.P.(C) 6933/2023 ARIEN GLOBAL LIFESTYLE PRIVATE LIMITED

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....Respondents

283

+ W.P.(C) 6945/2023 NOVELL BUILDWELL LLP

....Petitioner

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INCOME TAX OFFICER, WARD 52(1), DELHI & ORS.

....Respondents

284

+ W.P.(C) 6959/2023 PRALEEN CHOPRA

.....Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX

....Respondent

285

+ W.P.(C) 6971/2023 LUV BHARDWAJ

.....Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX,

....Respondent

286

+ W.P.(C) 6973/2023 SHUBHRA MITTAL

.....Petitioner

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+ W.P.(C) 6975/2023 POOJA PRAVEEN WADHWA

....Petitioner

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....Respondents

288

+ W.P.(C) 6994/2023 RITU JAIN

.....Petitioner

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THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 52(1), DELHI & ORS.Respondents

289

+ W.P.(C) 7011/2023 SYNERGY PETRO PRODUCTS PRIVATE LIMITEDPetitioner

versus

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290

+ W.P.(C) 7030/2023 MADHU GOYALPetitioner

versus

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W.P.(C) 7051/2023 SUSHIL KUMAR AGGARWAL

.....Petitioner

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292

W.P.(C) 7060/2023 JAPNA ESTATES PVT. LTD.

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....Respondents

293

W.P.(C) 7061/2023 DIGNITY MERCHANTS PRIVATE LIMITEDPetitioner

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294

W.P.(C) 7073/2023 SUBHASH CHANDER KATHURIAPetitioner

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....Respondents

295

W.P.(C) 7075/2023 SUNSHINE BUILDING SOLUTIONS

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....Respondents

296

W.P.(C) 7076/2023 **BK KHULLAR AND SONS**

.....Petitioner

versus

INCOME TAX OFFICER AND ANR

....Respondents

297

W.P.(C) 7078/2023

PREMIUM INFRACON PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER, WARD 20(1),

DELHI & ORS.

....Respondents

298

W.P.(C) 7089/2023

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INCOME TAX OFFICER, WARD 6(1),

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299

W.P.(C) 7161/2023

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.....Petitioner

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300

+ W.P.(C) 7164/2023 MOHINDERJIT SINGH KOCHHAR

.....Petitioner

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....Respondents

301

+ W.P.(C) 7166/2023 PCG FINVEST LIMITED (FORMERLY KNOWN AS SUBHRA FINVEST (INDIA) LTD)Petitioner

versus

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

302

+ W.P.(C) 7172/2023
DOLPHIN MART PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER, WARD 7 (1), DELHI & ORS.Respondents

303

+ W.P.(C) 7213/2023 HARI MOHAN SHARMAPetitioner

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304

W.P.(C) 7258/2023
 CHANDRAMAULI ESTATES PVT LTDPetitioner

versus

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305

+ W.P.(C) 7263/2023 SUNSTAR BUILDERS PVT LTDPetitioner

versus

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306

+ W.P.(C) 7264/2023 PAWAN GOYALPetitioner

versus

INCOME TAX OFFICER, WARD 10(3)Respondent

307

+ W.P.(C) 7273/2023
RICHFIELD INDUSTRIES PRIVATE LIMITEDPetitioner

versus





DEPUTY COMMISSIONER OF INCOME TAX, .. Respondent

308

W.P.(C) 7296/2023 RANGOLI INTERNATIONAL PVT. LTD.Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX, .. Respondent

309

W.P.(C) 7329/2023 SH. DINESH KUMAR

.....Petitioner

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....Respondents

310

W.P.(C) 7344/2023 SHRI GIRIRAJ STEELS PVT. LTD.

....Petitioner

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311

W.P.(C) 7381/2023 +BRIJ MOHAN GOYAL (HUF)

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....Respondents

312

W.P.(C) 7383/2023 **PAWAN GOYAL**

.....Petitioner

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INCOME TAX OFFICER, WARD 10(3), **DELHI**Respondent 313 W.P.(C) 7388/2023 CHHAVI AGARWALPetitioner versus INCOME TAX OFFICER, WARD-28(5), **DELHI**Respondent 314 W.P.(C) 7392/2023 SURPLUS INFOTECH PRIVATE LIMITEDPetitioner versus INCOME TAX OFFICER WARD 24 1Respondent 315 W.P.(C) 7519/2023 CARISSA INVESTMENTS PVT. LTD.Petitioner versus UNION OF INDIA AND ANR.Respondents 316 W.P.(C) 7554/2023, CM APPL. 29300/2023 (Stay) JYOTI CHAUHANPetitioner versus INCOME TAX OFFICER WARD 6(1) DELHI & ORS.Respondents

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+ W.P.(C) 7579/2023 NARESH KUMAR

.....Petitioner

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ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 34 & ORS.Respondents

318

W.P.(C) 7601/2023, CM APPL. 54593/2024, CM APPL.
 54641/2024 (360 days Delay in C.A.)
 KAWAL KUMARPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.Respondents

319

+ W.P.(C) 7834/2023 & CM APPL. 30207/2023 (Stay) AMISH AGARWAL HUFPetitioner

versus

INCOME TAX OFFICER, WARD-30(1), DELHI .. Respondent

320

W.P.(C) 8564/2023 PIUSH GUPTA

.....Petitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE & ANR.Respondents

321

+ W.P.(C) 8894/2023 & CM APPL. 33618/2023 (Stay) ANKIT MITTALPetitioner

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ASSESSMENT UNIT, NATIONAL FACELESS ASSESSMENT CENTRE NEW DELHI AND ANR.Respondents 322 W.P.(C) 8064/2024 & CM APPL. 33261/2024 (Stay) NIRMAL KUMAR DHAMMANIPetitioner versus INCOME TAX OFFICER WARD 28(1), **DELHI**Respondent 323 W.P.(C) 8465/2024 & CM APPL. 34900/2024 (Interim Relief) SAKET HIGHWAYS LIMITED, THROUGH DIRECTOR **GURINDER KUMAR GARG**Petitioner versus ITO, WARD 22(1), DELHI & ANOTHERRespondents 324 W.P.(C) 8468/2024 & CM APPL. 34904/2024 (Interim Relief) POOJA SMIT INVESTMENTS AND TRADING PRIVATE LIMITED, THROUGH DIRECTOR BIRENDER KUMAR SAHOOPetitioner versus ITO, WARD 21(1), DELIDRespondent 325 W.P.(C) 8953/2024 & CM APPL. 36579/2024 (Stay) RAJEEV KUMAR OBEROIPetitioner

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versus

INCOME TAX OFFICER AND ANR.Respondents





Advocate for the petitioners:

Mr. Prakash Kumar and Ms. Rashmi Singh, Advs. in item nos. 83, 84 and 112

Mr. Manoj Sabharwal, Mr. Drona Nevi and Mr. Devvrat Tiwari, Advs. in Item nos. 147, 190, 316.

Mr. Rahul Malhotra and Mr. Chirag Goyal, Advs. in item no. 292

Mr. Ruchesh Sinha, Ms. Monalisa Maity and Mr. Aakash Saini, Advs. in Item No. 63, 65, 68, 74, 77, 78, 80, 81, 87, 93, 94, 96, 97, 101, 110, 111, 125, 129, 133, 150, 153, 158, 199, 204, 288 & 320

Mr. Deepanshu Jain, Mr. Shaantanu Jain, Advs. in item nos. 313 and 319

Ms. Rano Jain and Mr. Venketesh Chaurasia, Advs. in 64, 89, 90, 98, 100, 121, 136, 142, 143, 144, 155, 157, 211, 209 & 230

Mr. Sumit K. Batra, Mr. Manish Khurana, Ms. Priyanka Jindal, Mr. Siddhant Sarwal, Advs. in 128

Mr. Saurabh D. Karan Singh, Mr. Akash Kumar, Mr. Sanjay Sisodia, Ms. Neha Arya and Ms. Kanika Jain, Advs. in Item No.103,104,105,107 & 109

Ms. Vibhooti Malhotra & Mr. Udit Sharma, Advs. in Item no.309

Mr. Shekhar Gupta, Mr. Shashank, Advs. in item no. 248,259,263,286 & 290

Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Manish Yadav, Advs. in Item Nos. 185,194,271,273,304,305

Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chanana and Mr. Sumit Lalchandani, Advs. in Item Nos. 58, 167, 171, 174, 184, 188, 196, 200-201, 206, 219, 223, 228, 231, 236, 242, 244, 245, 247, 254, 256, 257, 262 & 290

Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni, Mr. Himanshu Aggarwal, Advs in Item No. 280.

Mr. Satyen Sethi, Ms. Gargi Sethee and Mr. Arta Trana Panda, Advs. in Item Nos.149 & 152

Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja and Mr. Devyansh Dubey and Mr. Govind Gupta, Advs. in Item Nos. 113,114,119,131,132,137,138,159,164,165,166,169,172,195,197,217, 247,224,225,226,232,246,269,270,272,275,277,283,297,298,301,303 and 310.

Mr. Govind Javeri, Mr. Sushil Kumar, Ms. Pragati Singh, Mr. Saurav Sharma, Advs. in Item No. 317,318

Dr. Rakesh Gupta and Mr. Somil Aggarwal, Advs. in item no.115, 116, 295, 314

Ms. Mani Bhadra Jain, Adv. in Item Nos. 173, 141, 148, 154, 212,





214, 215, 216, 240, 266, 267, 274, 278, 281, 285, 289, 307, 308

Mr. Bharat Beriwal Adv in Item No. 123

Mr. Kamal Sawhney and Mr. Nikhil Agarwal, Advs. in Item No.59

Mr. Rohit Jain and Mr. Abhisek Singhvi, Advs. in Item 208

Mr. T.M. Shivakumar, Mr. S.V. Rateria, Ms. Kirti Kishore & Ms. Sanjana, Ms. Ritu Singh and Ms. Akansha, Advs. in Item Nos.67, 134 & 140

Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Ranesh Singh Mankotia &

Mr. Naman Mehta, Advs. in Item No. 76, 82

Mr. Anand Shankar, Adv. in Item No. 60

Mr. Nitin Gulati Advs. in Item Nos. 127,151,177,213,229,282

Mr. Vineet Garg, Adv. in Item No.99 & 106

Mr. Paritosh Jain, Mr.Divyansh Jain, Mr.Vidhan Jain and Mr. Abhishek, Advs. in item nos. 61, 163, 198, 203, 210, 222, 241, 251, 252, 306 and 312

Advocates for the respondents:

Mr. Puneet Rai, SSC along with Mr. Ashvini Kumar and Mr. Rishabh Nangia, JSCs in Item Nos. 56, 64, 83, 86, 92, 104, 108, 112, 124, 125, 138, 146, 153, 161, 162, 165, 169, 176, 178, 179, 185, 186, 188, 189, 192, 199, 201, 203, 206, 217, 220, 229, 232, 244, 247, 251, 252, 264, 267, 279, 284, 289, 297, 307 & 321

Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad, Ms. Sakshi Shairwal, JSCs for Revenue in item no. 59, 61, 84, 106, 111, 116, 136, 168, 223, 227, 249, 303 & 318

Mr. Hemant Kumar Yadav, SPC with Mr. Satyavir Singh, Adv. for UOI in Item No. 137.

Mr. Raj Kumar Yadav, Adv. for UOI in Item No.214

Mr. Himanshu Pathak, SPC and Mr. Amit Singh, Adv. for UOI in Item No. 297.

Mr. Sanjay Kumar, SSC along with Ms. Monica Banjamin, Adv. in Item Nos.57, 67, 82, 85, 88, 103, 117, 122, 155, 195, 197, 215, 237, 248, 278, 281, 288, 302, 309, 310, 316 & 317.

Mr. Indruj Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, Mr. Anmol Jagga, Advs. in Items 70, 216, 266, 271 & 274

Mr. Sunil Agarwal, SSC along with Mr. Shivansh B. Pandya, JSC and Mr. Utkarsh Tiwari, Mr. Viplav, Adv. in Item Nos: 62,69,73,75,76,110,115,121,123,128,129,142,144,151,158,163,175,180,18 3,204,207,218,221,239,241,255,268,270,276,291,295,305

Mr. Ruchir Bhatia, SSC along with Mr. Anant Mann, Mr. Abhishek Anand, Mr. Pranjal Singh, JSCs in Item Nos. 80,127,194,





213,236,246,254,258,301,314.

Mr. Abhishek Maratha, SSC along with Mr. Apoorv Agarwal, JSC and Mr. Parth Samwal, JSC and Mr. Gaurav Singh, Ms. Nupur Sharma, Mr. Bhanukaran Singh Jodha, Ms. Muskan Goel and Mr. Kamakshraj Singh, Advs. in Item Nos.

58,66,72,73,78,81,91,97,99,101,102,109,113,114,256,260,265,269,285, 306, 313,313,319,132, 135,137,139,149,152,159,167,172,196,200,

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya Nisha Minz, Advs. in Item Nos. 57, 85, 94, 95, 96, 119, 131, 140, 141, 147, 148, 170, 171, 173, 174, 184, 209, 226, 233, 235, 253, 257, 277, 280, 300, 320 & 308.

Mr. Shlok Chandra, SSC along with Ms. Madhavi Shukla, Ms. Nancy, JSCs and Mr. Sudarshan Roy, Adv. in Item Nos. 166,210,222,230,231,245,250,261,287,292,311

Mr. Gaurav Gupta, SSC along with Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs and Mr. Namit Gupta, Adv. in Item Nos. 60, 63,68, 180, 181,182,190,198, 219,224,225,240,259,262,294 and 299

Mr. Debesh Panda, SSC along with Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs, Mr. Kanishk Aggarwal, Ms. Anauntta Shankar and Ms. Yashika Gupta, Advs. in Item No. 77, 79,87,90,98,100,105,107,134,143,150,154,177,181,191,193,202,205,208,2 11,214,228,234,236,243,263,272,273,275,282,283,288,290,293,298,304,31 5,296, 70

Ms. Anju Bhushan Gupta, SPC with Mr. Aditya Goel and Mr. Sanyam, Advs. for UOI in Item No.283

Mr. Sushil Raaja, SPC for Resp./ UOI in Item No. 172.

Ms. Vinita Bakshi, SPC for Resp./ UOI in Item No. 119, 207

Mr. Kavindra Gill, SPC for UOI in item nos. 266 & 274

Mr. Rohit Puri, SPC with Yuvraj Singh, Adv. for UOI in Item No.310

Mr. Ashish Batra, Sr. Panel Counsel for Resp./ UOI in item no. 193.

Mr. Vikas Kumar Sharma, SPC with Mr. Rajat Choudhary, Adv. for UOI in item no. 303.

Mr. Niraj Kumar, SCGC for R-5/UOI in Item 195

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA HON'BLE MR. JUSTICE DHARMESH SHARMA

> ORDER 06.12.2024

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These matters have been listed today pursuant to an Office Note seeking correction of the next date of hearing.

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Accordingly, the date of hearing fixed in the matter i.e. 07 December 2024 stands cancelled.

Let this batch be now called again on 14.01.2025.

We request Mr. Lalchandani and Mr. Rai, learned counsels appearing for the writ petitioners and the respondents respectively, to place an updated chart which would classify all the matters forming part of the batch as well as the questions which arise therein, bearing in mind the issues which were flagged in our order of 05 August 2024.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 06, 2024/RW