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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ W.P.(C) 3479/2021

**MEGHA ENGINEERING AND INFRASTRUCTURE  
LTD.**

.....Petitioner

Through: Mr. Parag P Tripathi, Sr. Adv.  
with Mr. Apoorv P. Tripathi,  
Mr. Dheersh K. Dwivedi, Mr.  
Srinivasan Ramaswamy and  
Mr. Apaan Mittal, Advs.

versus

**INCOME TAX SETTLEMENT COMMISSION  
& ORS.**

....Respondents

Through: Mr. Sanjay Kumar, Ms. Monica  
Benjamin and Ms. Easha  
Kadian, Advs.

**22**

+ W.P.(C) 3710/2021

**WESTERN UP POWER TRANSMISSION  
CO LTD**

.....Petitioner

Through: Mr. Parag P Tripathi, Sr. Adv.  
with Mr. Apoorv P. Tripathi,  
Mr. Dheersh K. Dwivedi, Mr.  
Srinivasan Ramaswamy and  
Mr. Apaan Mittal, Advs.

versus

**INCOME TAX SETTLEMENT COMMISSION  
& ORS.**

....Respondents

Through: Mr. Tanveer Ahmed Ansari,  
SPC for UOI.  
Mr. Sanjay Kumar, Ms. Monica  
Benjamin and Ms. Easha  
Kadian, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA  
HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**  
**24.02.2025**

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Since learned counsels for respective sides have placed their Written Submissions on our record, let both matters be called again on 03.04.2025.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**FEBRUARY 24, 2025/nd**