

COURT NO. 38
DIVISION BENCH-III
HON'BLE MR.JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

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AT 10.30 A.M

3 ITA 116/2023

INTERNATIONAL HOSPITAL LIMITEDAppellant
Through: Mr. Simran Mehta, Advocate.

versus

DCIT CIRCLE 12 (2)Respondent
Through: Mr. Gaurav Gupta, SSC along
with Mr. Shivendra Singh and
Mr. Yojit Pareek, JSCs.

4 W.P.(C) 13807/2022

RELIGARE ENTERPRISES LIMITED (AS SUCCESSOR-IN-
INTEREST OF RELIGARE SECURITIES LTD)Petitioner
Through: Mr. Rohit Jain, Mr. Aniket D.
Agrawal Ms. Manisha Sharma
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF
INCOME TAX & ORS.Respondents
Through: Mr. Sunil Kumar Agarwal, SSC
along with Mr. Shivansh B.
Pandya, Mr. Viplav Acharya,
JSCs and Mr. Utkarsh Tiwari,
Adv.

5 W.P.(C) 11498/2019

BABA LEASE & INVESTMENT PVT LTDPetitioner

Through: Mr. Prakash Sinha, Adv.

versus

INCOME TAX OFFICER, WARD NO.
15(1), DELHI

.....Respondent

Through: Mr. Siddhartha Sinha, SSC along
with Ms. Dacchita Shahi and Ms.
Anjuja Pethia, JSCs, Mr. Nring
Chamwibo Zeliang and Ms. Anu
Priya Minz, Adv.

6 W.P.(C) 1894/2020

M/S BABA LEASE & INVESTMENT PVT LTDPetitioner

Through: Mr. Prakash Sinha, Adv.

versus

INCOME TAX OFFICER WARD NO
16(1), DELHI

.....Respondent

Through: Mr. Anurag Ojha, SSC along
with Ms. Hemlata Rawat and Mr.
V.K. Saxena, JSCs.

7 W.P.(C) 10882/2021

GARTNER INDIA RESEARCH AND ADVISORY SERVICES
PRIVATE LIMITED

.....Petitioner

Through: Mr. Vishal Kalra, Ms. Singdha
Gautam, Mr. S.S. Tomar and Mr.
Ankit Sahni, Adv.

versus

THE ASSESSING OFFICER NATIONAL FACELESS
ASSESSMENT CENTRE DELHI & ANR.....Respondents

Through: Mr. Abhishek Maratha, SSC
with Mr. Parth Semiwal, Mr.
Apoorv Agarwal, Jr SCs, Ms.
Nupur Sharma, Mr. Gaurav
Singh, Ms. Muskan Goel, Mr.
Bhanukaran Singh, Ms. Surabhi
Jain and Mr. Himanshu Gaur,

Advocates.

8 W.P.(C) 13862/2021

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

Through: Mr. Amol Sinha, Mr. Kshitij
Garg and Mr. Sourav Verma,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIR-13 DELHIRespondent

Through: Mr. Sanjay Kumar, SSC along
with Ms. Easha Kadian, JSC.

9 W.P.(C) 13883/2021

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

Through: Mr. Amol Sinha, Mr. Kshitij
Garg and Mr. Sourav Verma,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIR-13 DELHIRespondent

Through: Mr. Sanjay Kumar, SSC along
with Ms. Easha Kadian, JSC.

10 W.P.(C) 13930/2021

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
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME

TAX & ANR.

.....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC
along with Mr. Shivansh B.
Pandya, Mr. Viplav Acharya,
JSCs and Mr. Utkarsh Tiwari,
Adv.

11 W.P.(C) 14005/2021

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
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC
along with Mr. Shivansh B.
Pandya, Mr. Viplav Acharya,
JSCs and Mr. Utkarsh Tiwari,
Adv.

12 W.P.(C) 14061/2021

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
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC
along with Mr. Shivansh B.
Pandya, Mr. Viplav Acharya,
JSCs and Mr. Utkarsh Tiwari,
Adv.

13 W.P.(C) 14062/2021

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

Through: Mr. Rohit Jain, Mr. Aniket D.
Agrawal Ms. Manisha Sharma
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.Respondents

Through: Mr. Sunil Kumar Agarwal, SSC
along with Mr. Shivansh B.
Pandya, Mr. Viplav Acharya,
JSCs and Mr. Utkarsh Tiwari,
Adv.

14 W.P.(C) 14296/2021

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

Through: Mr. Amol Sinha, Mr. Kshitij
Garg and Mr. Sourav Verma,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIR-13 DELHIRespondent

Through: Mr. Sanjay Kumar, SSC along
with Ms. Easha Kadian, JSC.

15 W.P.(C) 14306/2021

RANGOLI RESORTS PVT LTD (AS SUCCESSOR IN
INTEREST OF POLYFLEX MARKETING PVT LTD)

.....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.
Agrawal, Ms. Manisha Sharma,
Mr. Saksham Singhal and Mr.
Samarth Chaudhari, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC along
with Mr. Anant Mann, JSC, Mr.
Abhishek Anand and Mr. Pranjal
Singh, Advs.

16 W.P.(C) 14798/2021

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

.....Petitioner

Through: Mr. Rohit Bansal, Adv.

versus

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

.....Respondents

Through: Mr. Abhishek Maratha, SSC
with Mr. Parth Semiwal, Mr.
Apoorv Agarwal, Jr SCs, Ms.
Nupur Sharma, Mr. Gaurav
Singh, Ms. Muskan Goel, Mr.
Bhanukaran Singh, Ms. Surabhi
Jain and Mr. Himanshu Gaur,
Advocates.

17 W.P.(C) 4035/2022

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

Through: Ms. Ananya Kapoor, Adv.

versus

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

.....Respondents

Through: Mr. Puneet Rai, SSC along with
Mr. Ashvini Kumar and Mr.
Rishabh Nangia, SCs.

18 W.P.(C) 4038/2022

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

.....Petitioner
Through: Ms. Ananya Kapoor, Adv.

versus

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

Through: Mr. Puneet Rai, SSC along with
Mr. Ashvini Kumar and Mr.
Rishabh Nangia, SCs.

19 W.P.(C) 4103/2022

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

Through: Ms. Ananya Kapoor, Adv.

versus

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

Through: Mr. Puneet Rai, SSC along with
Mr. Ashvini Kumar and Mr.
Rishabh Nangia, SCs.

20 W.P.(C) 5021/2022

NOKIA SOLUTIONS AND NETWORKS INDIA PVT LTD
(SUCCESSOR OF NOKIA SIEMENS NETWORK INDIA
PRIVATE LIMITED)Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul
Goyal and Mr. Priyam
Bhatnagar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ANR.Respondents

Through: Mr. Abhishek Maratha, SSC
with Mr. Parth Semiwal, Mr.
Apoorv Agarwal, Jr SCs, Ms.
Nupur Sharma, Mr. Gaurav
Singh, Ms. Muskan Goel, Mr.

Bhanukaran Singh, Ms. Surabhi Jain and Mr. Himanshu Gaur, Advocates.

21 W.P.(C) 5022/2022

M/S NOKIA SOLUTIONS AND NETWORKS INDIA PVT LTD (SUCCESSOR OF NOKIA SIEMENS NETWORKS INDIA PRIVATE LIMITED)Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Priyam Bhatnagar, Advs.

versus

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

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semiwal, Mr. Apoorv Agarwal, Jr SCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Ms. Muskan Goel, Mr. Bhanukaran Singh, Ms. Surabhi Jain and Mr. Himanshu Gaur, Advocates.

22 W.P.(C) 5118/2022

M/S NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE LIMITED (SUCCESSOR OF NOKIA SIEMENS NETWORKS INDIA PRIVATE LIMITED)Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Priyam Bhatnagar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16(1) AND ANRRespondents

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semiwal, Mr. Apoorv Agarwal, Jr SCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Ms. Muskan Goel, Mr.

Bhanukaran Singh, Ms. Surabhi
Jain and Mr. Himanshu Gaur,
Advocates.

23 W.P.(C) 5134/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW
MERGED INTO ONE 97 COMMUNICATIONS LIMITED)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul
Goyal and Mr. Priyam
Bhatnagar, Advs.

versus

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

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr.
Sanjeev Menon and Mr. Rahul
Singh, JSCs

24 W.P.(C) 5161/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW
MERGED INTO ONE 97 COMMUNICATIONS LIMITED)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul
Goyal and Mr. Priyam
Bhatnagar, Advs.

versus

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

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr.
Sanjeev Menon and Mr. Rahul
Singh, JSC

25 W.P.(C) 5165/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW
MERGED INTO ONE 97 COMMUNICATIONS LTD.)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul
Goyal and Mr. Priyam
Bhatnagar, Advs.

versus

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

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr.
Sanjeev Menon and Mr. Rahul
Singh, JSC

26 W.P.(C) 5166/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW
MERGED INTO ONE 97 COMMUNICATIONS LTD.)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul
Goyal and Mr. Priyam
Bhatnagar, Advs.

versus

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

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr.
Sanjeev Menon and Mr. Rahul
Singh, JSC

27 W.P.(C) 5171/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW
MERGED INTO ONE 97 COMMUNICATIONS LIMITED)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul
Goyal and Mr. Priyam
Bhatnagar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ORS.

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr.
Sanjeev Menon and Mr. Rahul
Singh, JSC

28 W.P.(C) 5475/2022

SHAKUNTAM SOFTECH PRIVATE LIMITED (NOW
AMALGAMATED WITH SHAKUNTAM SECURITIES
PRIVATE LIMITED)

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.
Monalisa Maity, Advs.

versus

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

.....Respondents

Through: Mr. Puneet Rai, SSC along with
Mr. Ashvini Kumar and Mr.
Rishabh Nangia, SCs.

29 W.P.(C) 7151/2022

MERCER CONSULTING (INDIA) PRIVATE
LIMITED

.....Petitioner

Through: Mr. Manuj Sabharwal and Mr.
Drona Negi, Advocates

versus

DEPUTY COMMISSIONER OF INCOME-
TAX & ORS.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC along
with Ms. Dacchita Shahi and Ms.
Anjuja Pethia, JSCs, Mr. Nring
Chamwibo Zeliang and Ms. Anu
Priya Minz, Advs.

30 W.P.(C) 7217/2022

MERCER CONSULTING (INDIA) PRIVATE
LIMITED

.....Petitioner

Through: Mr. Manuj Sabharwal and Mr.
Drona Negi, Advocates

versus

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

.....Respondents

Through: Mr. Siddhartha Sinha, SSC along
with Ms. Dacchita Shahi and Ms.
Anjuja Pethia, JSCs, Mr. Nring
Chamwibo Zeliang and Ms. Anu
Priya Minz, Advs.

31 W.P.(C) 13991/2022

EKUM DESIGN PRIVATE LIMITED

.....Petitioner

Through: Mr. Vikas Jain, Mr. Aviral
Saxena, Ms. Shrawani, Mr.
Piyush Thavi and Mr. Hardik
Jayal, Advs.;

versus

INCOME TAX OFFICER AND ORS.

.....Respondents

Through: Mr. Sanjay Kumar, SSC along
with Ms. Easha Kadian, JSC.

32 W.P.(C) 14034/2022

SIDDHESHWARI TRADEX
PRIVATE LIMITED

.....Petitioner

Through: Ms. Shreya Jain and Adv. Mr.
Gaurav Tanwar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Sanjay Kumar, SSC along

with Ms. Easha Kadian, JSC.

33 W.P.(C) 17290/2022

RANJITGARH FINANCE CO. PRIVATE LIMITED
(TRANSFEREE COMPANY OF AASTHA PROFESSIONAL
CONSULTANTS PRIVATE LIMITED) THROUGH ITS
DIRECTOR SH. MANAN NARANGPetitioner

Through: Mr. Mukesh Sukhija, Mr. Milind
Gautam, Mr. Priyeranjan
Ambashtha and Ms. Archana
Biala, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 19(1)Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Priya Sarkar, JSC & Ms.
Pratishtha Chaudhary, Adv.

34 W.P.(C) 17329/2022 & CM APPL. 57045/2023 (Direction)

RANJITGARH FINANCE CO. PRIVATE LIMITED
(TRANSFEREE COMPANY OF OMANSH PROPERTIES
PRIVATE LIMITED) THROUGH ITS DIRECTOR SH.
MANAN NARANGPetitioner

Through: Mr. Mukesh Sukhija, Mr. Milind
Gautam, Mr. Priyeranjan
Ambashtha and Ms. Archana
Biala, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 19(1)Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Priya Sarkar, JSC & Ms.
Pratishtha Chaudhary, Adv.

35 W.P.(C) 3885/2023

NCUBATE INDIA SERVICES PRIVATE
LIMITED

.....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish
Khurana, Ms. Priyanka Jindal &
Mr. Nikhin Alex, Advs.

versus

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

.....Respondents

Through: Mr. Gaurav Gupta, SSC along
with Mr. Shivendra Singh and
Mr. Yojit Pareek, JSCs.

36 W.P.(C) 4558/2023

SUNCITY HI-TECH INFRASTRUCTURE PRIVATE
LIMITED - AFTER MERGER OF M/S SUPER BUILT REAL
ESTATES AND LAND DEVELOPERS PVT. LTD

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani and Ms. Ananya
Kapoor, Advs.

versus

INCOME TAX OFFICER, WARD 24-1,
DELHI & ANR.

.....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC
along with Mr. Shivansh B.
Pandya, Mr. Viplav Acharya,
JSCs and Mr. Utkarsh Tiwari,
Adv.

37 W.P.(C) 5868/2023 & CM APPL. 23019/2023 (Interim Stay)

ELITE WEALTH LIMITED

.....Petitioner

Through: Mr. Amol Sinha, Mr. Kshitij
Garg and Mr. Sourav Verma,
Advs.

versus

INCOME TAX OFFICER, WARD8(1),
DELHI & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC with
Mr. Vikramaditya Singh, Ms.
Zehra Khan, JSCs and Mr. Ishan
Puri, Adv.

38 W.P.(C) 7775/2023 & CM APPL. 30016/2023 (Stay)

LECOANET HEMANT INDIA PVT. LTD. (SUCCESSOR /
TRANSFeree COMPANY OF IP SUPPORT SERVICES
(INDIA) PVT. LTD.)

.....Petitioner

Through: Mr. Piyush Kaushik and Mr.
Tanveer Zaki, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-4
N.DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC along
with Mr. Shivendra Singh and
Mr. Yojit Pareek, JSCs.

39 W.P.(C) 7487/2024 & CM APPL. 31188/2024 (Interim Stay)

LECOANET HEMANT INDIA PVT. LTD.Petitioner

Through: Mr. Piyush Kaushik and Mr.
Tanveer Zaki, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME
TAX-4 & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC along
with Mr. Shivendra Singh and
Mr. Yojit Pareek, JSCs.

- 40 W.P.(C) 1892/2024 & CM APPL. 7921/2024 (Stay)
ARN INFRASTRUCTURES INDIA LIMITEDPetitioner
Through: Mr. Ruchesh Sinha, Ms. Shilpa
Choudhary & Mr. Pankaj
Aggarwal, Advs.
versus
ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL
CIRCLE-28 DELHI & ORS.Respondents
Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.
- 41 W.P.(C) 1893/2024 & CM APPL. 7924/2024 (Stay)
ARN INFRASTRUCTURES INDIA LIMITEDPetitioner
Through: Mr. Ruchesh Sinha, Ms. Shilpa
Choudhary & Mr. Pankaj
Aggarwal, Advs.
versus
ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL
CIRCLE-28 & ORS.Respondents
Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.
- 42 W.P.(C) 2479/2024 & CM APPL. 10151/2024 (Stay)
ARN INFRASTRUCTURES INDIA LIMITEDPetitioner
Through: Mr. Ruchesh Sinha, Ms. Shilpa
Choudhary & Mr. Pankaj
Aggarwal, Advs.
versus
ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL
CIRCLE-28 DELHI & ORS.Respondents
Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.
- 43 W.P.(C) 2480/2024 & CM APPL. 10153/2024 (Stay)
ARN INFRASTRUCTURES INDIA LIMITEDPetitioner
Through: Mr. Ruchesh Sinha, Ms. Shilpa

Choudhary & Mr. Pankaj
Aggarwal, Advs.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL
CIRCLE-28 DELHI & ORS.Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

44 W.P.(C) 2481/2024 & CM APPL. 10155/2024 (Stay)
ARN INFRASTRUCTURES INDIA LIMITEDPetitioner

Through: Mr. Ruchesh Sinha, Ms. Shilpa
Choudhary & Mr. Pankaj
Aggarwal, Advs.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL
CIRCLE-28 DELHI & ORS.Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

45 W.P.(C) 5568/2024 & CM APPL. 23003/2024 (Stay)
ANKUSH SALUJAPetitioner

Through: Mr. Bhupinder Jit Kumar & Mr.
Nikhil Sharma, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CRICLE-5, DELHI & ANR.Respondents

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar & Mr. Rishabh
Nangia, JSCs.

46 W.P.(C) 5583/2024 & CM APPL. 23043/2024 (Stay)
BHADANI FINANCERS PVT. LTD.Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu
Jain & Mr. Manish Yadav, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE-8, NEW DELHIRespondent

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

47 W.P.(C) 5719/2024 & CM APPL. 23582/2024 (Stay),
52556/2024 (23 Days Delay in Rej.)

DHARAMPAL SATYAPAL LTD (SUCCESSOR OF
ABHISAR BUILDWELL PVT LTD)Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Deepesh Jain
& Mr. Samarth Chaudhari, Advs.

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ANR.Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

48 W.P.(C) 5721/2024 & CM APPL. 23586/2024 (Stay),
52554/2024 (23 Days Delay in Rej.)

DHARAMPAL SATYAPAL LTD (SUCCESSOR OF
ABHISAR BUILDWELL PVT LTD)Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Rohit Jain, Mr. Deepesh Jain
& Mr. Samarth Chaudhari, Advs.

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ANR.Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

49 W.P.(C) 5732/2024 & CM APPL. 23609/2024 (Stay),
52575/2024 (23 Days Delay in Rej.)

DHARAMPAL SATYAPAL LTD (SUCCESSOR OF
ABHISAR BUILDWELL PVT LTD)Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with

Mr. Rohit Jain, Mr. Deepesh Jain
& Mr. Samarth Chaudhari, Advs.

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

50 W.P.(C) 5787/2024 & CM APPL. 23954/2024 (Direction)
M/S TIRUPATI BUILDINGS AND
OFFICES PVT LTD

.....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish
Khurana, Ms. Priyanka Jindal &
Mr. Siddhanth Sarwal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC
with Mr. Shivansh B. Pandya,
Mr. Viplav Acharya, JSCs & Mr.
Utkarsh Tiwari, Adv.

51 W.P.(C) 3329/2024 & CM APPL. 13739/2024 (Stay)
PARAM DAIRY LTD

.....Petitioner

Through: Mr. Rohit Jain, Mr. Deepesh Jain
& Mr. Samarth Chaudhari, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar & Mr. Rishabh
Nangia, JSCs.

52 W.P.(C) 6177/2024 & CM APPL. 25690/2024 (Stay)
GOOD EARTH PLOTTED DEVELOPMENT
PRIVATE LIMITED

.....Petitioner

Through: Mr. Gaurav Jain & Mr. Shubham
Gupta, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRA
CIRCLE-2, NEW DELHIRespondent

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Yojit
Pareek, JSCs.

53 W.P.(C) 12832/2024 & CM APPL. 53526/2024 (Interim Relief)
SATYA REALTORS PRIVATE LIMITED THROUGH
DIRECTOR SANJAY GUPTAPetitioner

Through: Mr. Ved Jain, Mr. Nischay
Kantoor & Ms. Soniya Dodeja,
Adv.

versus

INCOME TAX OFFICER WARD 22(3)
DELHI & ORS.Respondents

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar & Mr. Rishabh
Nangia, JSCs.

HIGH COURT OF DELHI
DATED 25.09.2024

REGISTRAR (LISTING)