

02.09.2024

1

PRONOUNCEMENT OF JUDGEMENT

COURT NO. 42
DIVISION BENCH-V
HON'BLE MR.JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

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AT 10:30 A.M.

1 ITA 52/2023 & CM APPL. 3673/2023

PR. COMMISSIONER OF INCOME TAX -7Appellant

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Advocate.
versus

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

Through: Mr. Prashant Meharchandani & Mr. Jainender Singh Kataria,
Advs for Mr.Himanshu S. Sinha, Advs.

2 ITA 451/2024 & CM APPL. 47709/2024 (10 days delay in filing)

PR. COMMISSIONER OF INCOME TAX -7Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann,
Mr. Pratyaksh, JSCs
versus

WICKWOOD DEVELOPMENT LTD.Respondent

Through: Ms. Kavita Jha, Sr. Adv with Mr. Vaibhav Kulkarni & Mr.
Himanshu Aggarwal, Advs.

3 W.P.(C) 688/2019

MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

Through: Mr. Nageswar Rao & Mr. Parth, Advocates
versus

DEPUTY COMMISSIONER OF
INCOME TAX & ANR.Respondents

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

4 W.P.(C) 1009/2019

MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

Through: Mr. Nageswar Rao, Mr. Parth, Advocates

versus

DEPUTY COMMISSIONER

OF INCOME TAX & ANR.Respondent

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

5 W.P.(C) 991/2019

MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

Through: Mr. Nageswar Rao, Mr. Parth, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX

& ANR.Respondents

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

6 W.P.(C) 995/2019

MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

Through: Mr. Nageswar Rao, Mr. Parth, Advocates.

versus

DEPUTY COMMISSIONER OF

INCOME TAX & ANR.Respondents

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

7 W.P.(C) 993/2019

MICROSOFT INDIA (R&D) PVT. LTD.Petitioner

Through: Mr. Vishal Kalra & Mr. Saumyendra S. Tomar, Mr.
Ankit Sahni & Ms. Snigdha Gautam, Advocates.

versus

DEPUTY COMMISSIONER

OF INCOME TAX & ANR.Respondents

Through: Mr. Siddharth Sinha, SSC with Ms. Dacchita Shahi, Ms. Anuja
Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms. Anu
Priya Nisha Minz, Advs.

8 W.P.(C) 12462/2021

JCB INDIA LIMITEDPetitioner

Through: Mr. Ajay Vohra, Sr. Adv with Mr. Aditya Vohra & Mr.
Shashwat Dhamija, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI
&ANR.Respondents

Through: Mr. Sanjay Kumar with Ms. Easha, Advs

9 W.P.(C) 12844/2021

SMART CUBE INDIA PVT LTDPetitioner

Through: Mr. Ajay Vohra, Sr. Adv with Mr. Aditya Vohra, Mr.Neeraj
Jain, Mr. Shashwat, Advs.

versus

JOINT COMMISSIONER OF INCOME TAXRespondent

Through: Mr. Siddharth Sinha, SSC with Ms. Dacchita Shahi, Ms. Anuja
Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms.Anu Priya Nisha Minz, Advs.

10 W.P.(C) 3444/2021

M/S MICROSOFT INDIA R AND D PVT. LTDPetitioner

Through: Mr. Mayank Nagi, Mr. Tarun Singh & Mr. Sandeep Yadav,
Advocates

versus

PRINCIPAL COMMISSIONER OF INCOME
TAX -4 & ANR.Respondents

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

11 W.P.(C) 3377/2021

MICROSOFT INDIA R AND D PVT LTDPetitioner

Through: Mr. Nageswar Rao, Mr. Parth, Advocates.

versus

PRINCIPAL COMMISSIONER

OF INCOME TAX-4 & ANR.Respondents

Through: Mr. Siddharth Sinha, SSC with Ms. Dacchita Shahi, Ms. Anuja
Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms. Anu Priya Nisha Minz, Advs.

12 W.P.(C) 3389/2021

M/S MICROSOFT INDIA (R AND D) PVT. LTD.....Petitioner

Through: Mr. Nageswar Rao, Mr. Parth
and Mr. Aman Rewaria, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME

TAX -4 & ANR.Respondents

Through: Mr. Siddharth Sinha, SSC with Ms. Dacchita Shahi, Ms. Anuja
Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms. Anu Priya Nisha Minz, Advs.

13 W.P.(C) 3472/2021

MICROSOFT INDIA (R AND D) PVT. LTD.Petitioner

Through: Mr. Nageswar Rao, Mr. Parth
and Mr. Aman Rewaria, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX - 4 & ANR.

....Respondents

Through: Mr. Siddharth Sinha, SSC with Ms. Dacchita Shahi, Ms. Anuja
Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms. Anu Priya Nisha Minz, Advs.

14 W.P.(C) 3539/2021

M/S MICROSOFT INDIA R AND D PVT LTDPetitioner

Through: Mr. Nageswar Rao, Mr. Parth, Advocates.

versus

PRINCIPAL COMMISSIONER

OF INCOME TAX 4 & ANR.Respondents

Through: Mr. Siddharth Sinha, SSC with Ms. Dacchita Shahi, Ms. Anuja Pethia, JSCs, Mr. Nring Chamwibo Zeliang, Ms. Anu Priya Nisha Minz, Adv.

15 W.P.(C) 11896/2021

TELSTRA INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Manuj Sabharwal, Mr. Drona Negi & Mr. Ayush Kumar, Adv

versus

NATIONAL FACELESS ASSESSMENT

CENTRE & ORS.Respondents

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

16 W.P.(C) 11949/2021

CONTATA SOLUTIONS PRIVATE LIMITEDPetitioner

Through: Mr. Amol Sinha, Mr. Kshitiz Garg & Mr. Sourav Verma, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI & ORS.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs, Mr. Anmol Jagga, Advocates.

17 W.P.(C) 12204/2021 & CM APPL. 38228/2021 (Stay)

SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Prashant Meharchandani & Mr. Jainender Singh Kataria,
Advs for Mr. Himanshu S. Sinha, Advs.

versus

JOINT COMMISSIONER OF
INCOME TAX OSD

.....Respondent

Through: Mr. Sanjay Kumar with Ms. Easha, Advs.

18 W.P.(C) 12319/2021

AXALTA COATING SYSTEMS
INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chawla, Mr.
Sumit Lal Chandani & Mr. Utkarsa Kr. Gupta, Advocates.

Versus

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

.....Respondent

Through: Mr. Sanjay Kumar, SC with Ms. Easha, Adv.

19 W.P.(C) 4043/2022 & CM APPL. 12064/2022 (stay)

RAMTECH CONSULTINGPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chawla, Mr.
Sumit Lal Chandani & Mr. Utkarsa Kr. Gupta, Advocates.

versus

NATIONAL FACELESS
ASSESSMENT CENTRE, DELHI.

.....Respondent

Through: Mr. Sanjay Kumar with Ms. Easha, Advs.

20 W.P.(C) 5913/2022 & CM APPL. 17722/2022 (stay)

SOFTWAREONE INDIA PVT. LTDPetitioner

Through: Mr. Ajay Vohra, Sr. Adv with with Mr. Aditya Vohra & Mr.
Shashwat Dhamija, Advocates.

versus

NATIONAL E-ASSESSMENT
CENTRE, DELHI

.....Respondent

Through: Mr. Sanjay Kumar with Ms. Easha, Advs.

21 W.P.(C) 6365/2022 & CM APPL. 19227/2022 (stay)

SMART CUBE INDIA PVT LTDPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chawla, Mr.
Sumit Lal Chandani & Mr. Utkarsa Kr. Gupta, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 22(2)
.....Respondent

Through: Mr. Sanjay Kumar with Ms. Easha, Advs.

22 W.P.(C) 6786/2022 & CM APPL. 20625/2022 (exemption)

ADITYA TALWARPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chawla, Mr.
Sumit Lal Chandani & Mr. Utkarsa Kr. Gupta, Advocates

versus

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

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

23 W.P.(C) 12735/2022 & CM APPL. 38706/2022 (stay)

SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Prashant Meharchandani & Mr. Jainender Singh Kataria,
Advs for Mr. Himanshu S. Sinha, Advs.

versus

DEPUTY COMMISSIONER

OF INCOME-TAX CIRCLE 22-2Respondent

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

24 W.P.(C) 12784/2022 & CM APPL. 38902/2022 (stay)

SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Prashant Meharchandani & Mr. Jainender Singh Kataria,
Advs for Mr. Himanshu S. Sinha, Advs.

Versus

DEPUTY COMMISSIONER OF

INCOME-TAX CIRCLE 22.2Respondent

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

25 W.P.(C) 12785/2022 & CM APPL. 38904/2022 (stay)

SWAROVSKI INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Prashant Meharchandani & Mr. Jainender Singh Kataria,
Advs for Mr. Himanshu S. Sinha, Advs.

versus

DEPUTY COMMISSIONER

OF INCOME-TAX CIRCLE 22.2Respondent

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

26 W.P.(C) 7547/2023

AT KEARNEY INDIA PRIVATE LIMITED Petitioner

Through: Ms. Ishita Farsaiya, Mr. Sparsh Bhargava, Ms. Vanshika
Taneja & Mr. Apurv Shukla, Advocates.

versus

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

.....Respondents

Through: Mr. Indruj Singh Rai, SSC, Mr. Sanjeev Menon, Mr. Rahul
Singh, JSCs, Mr. Anmol Jagga, Advocates.

27 W.P.(C) 14314/2023 & CM APPL. 56688/2023 (stay)

KARL STORZ ENDOSCOPY
INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Vishal Kalra & Mr. Saumyendra S. Tomar, Mr.
Ankit Sahni & Ms. Snigdha Gautam, Advocates.

Versus

NATIONAL FACELESS ASSESSMENT CENTRE, NEW DELHI & ANR.

.....Respondents

Through: Appearance not given.

28 ITA 454/2024

PR. COMMISSIONER OF INCOME TAX -7 Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Mr.
Pratyaksh Gupta, JSCs

versus

WICKWOOD DEVELOPMENT LTD. Respondent

Through: Ms. Kavita Jha, Sr. Adv with Mr. Vaibhav Kulkarni & Mr.
Himanshu Aggarwal, Advs.

29. W.P.(C) 13273/2018

WELL TRANS LOGISTICS INDIA PVT.LTD.

.....Petitioner

Through: Mr.Somil Agarwal, & Mr.Dushyant Agarwal, Advs.

versus

ADDL.COMMISSIONER OF INCOME TAX & ORS. .

....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Madhavi Shukla, Ms. Priya Sarkar, JSCs Mr.Sudarshan Roy,, Adv.

02.09.2024

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PRONOUNCEMENT OF JUDGEMENT

COURT NO. 29

HON'BLE MR.JUSTICE ANUP JAIRAM BHAMBHANI

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AT 02:15 P.M.

1. BAIL APPLN. 1830/2023

RAJENDRA KUMAR TRIPATHI

.....Petitioner

Through: Mr. M. N. Dudeja with Mr. Aditya Mishra and Mr. Abhishek Bhudiraja, Advocates.

versus

STATE (GOVT. OF NCT OF DELHI)

.....Respondent

Through: Ms. Rupali Bandhopadhyaya, ASC for the State with Mr. Abhijeet Kumar, Advocate.

SI K. Birgit Singh and SI Nishant, P.S.: Darya Ganj.

Mr. Nitin Mittal, Advocate for the complainant.

02.09.2024

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PRONOUNCEMENT OF JUDGEMENT

COURT NO. 27

HON'BLE MR. JUSTICE ANOOP KUMAR MENDIRATTA

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<https://delhihighcourt.webex.com/meet/dhcecourtvc6>

AT 02:30 P.M.

1.CRL.M.C. 1013/2020,

ARVIND KEJRIWAL & ORS.

..... Petitioners

Through: Mr.Mohit Mathur, Senior Advocate with Md. Irshad, Mr.Rishikesh Kumar,Mr.Karan Sharma,

Mr.Vivek Jain, Mr.Mohit Siwagh, Mr. Mayank Sharma and Mr.Harsh Gautam, Advocates.

versus

STATE & ANR. .

.... Respondents

Through: Mr.Sanjay Lao, Standing Counsel GNCTD, Mr. Ajay Burman and , Advs.

Ms. Sonia Mathur, Senior Advocate with Mr. Piyush Beriwal, Mr. Neeraj,

Mr. Himanshu Sethi, Mr.Divik MathurMr. Nikhil Kumar Chaubey,

and Mr.Himanshu Singh,Advocates for R-2

COURT NO. 33
HON'BLE MR. JUSTICE AMIT SHARMA

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AT 02:15 P.M.

1.CRL.REV.P. 882/2019

X	Petitioner
Through: Mr. Robin Raju, Advocate.	
versus	
STATE .AND OTHERS	Respondent
Mr.Hemant Mehla, APP for the State Mr. Rajiv Mohan, Mr. Rakesh Tiwari and Mr. Sachit Sharma, Advocates for	
R-2 to 4.Mr. Harsh Prabhakar, Mr. Dhruv Chaudhry, Mr. Anjana Prabhakar, Mr.	
Anirudh Tanwar, Mr. Adeeb Ahmad and Ms. Eshita Pallavi, Advocates for R-5	

COURT NO. 22
HON'BLE MR. JUSTICE MANOJ JAIN

Meeting link
<https://virtualcourtdhc.webex.com/meet/virtualcourtdhc015>

AT 10:30 A.M.

1.CM.M)459/2023 CM APPL. 13679/2023

ADITY A BIRLA FASHION AND RETAIL LIMITED	Petitioner
VERSUS	
MRS SAROJ TANDON .	Respondent

Memo OF Appearance

For the Petitioner:Through: Mr. Varun Sharma with Mr. Akhil B
Kukreja and Ms. Sanchita Chamoli, Advocates.

For the Respondent:Through: Ms. Aastha Dhawan with Ms. Shalini Bhardwaj and Mr. Aditya Sharma, Advocates.

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COURT NO. 08**HON'BLE MR. JUSTICE SANJEEV NARULA**

Click below to join the VC:

<https://delhihighcourt.webex.com/meet/dhcecourtvc9>**NOTE: PART HEARD MATTERS SHALL BE TAKEN UP FOR HEARING AT 3.30. P.M.****NOTE: FOR MOVING ADJOURNMENT SLIP PLEASE MAIL TO**cmnandansingh.dhc@gov.in

ITEM NUMBER	CASE NUMBER	PARTY NAME	ADVOCATE NAME
FOR PRONOUNCEMENT OF JUDGMENT AT 2:30 P.M.			
1	CS(COMM)- 68/2024 I.A. 1796/2024 I.A. 3979/2024	VISHESH FILMS PRIVATE LIMITED V/s SUPER CASSETTES INDUSTRIES LIMITED	SANDEEP SETHI, PRAVIN ANAND, DHRUV ANAND, UDIT PATRO, SAMPURNA SANYAL, NIMRAT SINGH, DHANANJAY KHANNA, AMIT SIBAL, HARSH KAUSHIK, SHUMI WASANDI, SACHIN AKHOURY

COURT NO.45**HON'BLE MR. JUSTICE C.HARI SHANKAR**

NOTE : Learned Counsel are requested to provide electronic copies of compilations of judgments/written at least 24 hours in advance of the hearing, by way of email to the Court Master [cmpraveenkumar.dhc@gov.in]. The compilations should be indexed (alongwith relevant para numbers of judgments specifically mentioned), bookmarked and OCR compatible. They should not be marked or highlighted.

NOTE: Matters listed as “FINALS” will be taken up immediately after the miscellaneous list is over. Learned counsel are also requested to e-mail short notes of their respective submissions to the court master in all hearing matters at least 24 hours in advance of the hearing, after exchanging copies with other learned counsel, if not already filed or submitted.

To join hearing please click the link given below:-

<https://dhcvirtualcourt.webex.com/meet/dhcvirtualcourt19>

NOTE: FOR MOVING ADJOURNMENT SLIP PLEASE MAIL TO

cmpraveenkumar.dhc@gov.in

ITEM NUMBER	CASE NUMBER	PARTY NAME	ADVOCATE NAME
FOR PRONOUNCEMENT OF JUDGMENT			
1	OMP (ENF.) (COMM.)- 148/2021 EX.APPL.(OS) 2751/2022 EX.APPL.(OS) 78/2023 CRL.M.A. 1903/2023 CCP(O) 9/2024	ANAND GUPTA & ANR. V/s M/S. ALMOND INFRABUILD PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI
2	OMP (ENF.) (COMM.)-10/2022 EX.APPL.(OS) 2778/2022	DEEPAK TIWARI V/s ANAND DIVINE DEVELOPERS PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI

3	OMP (ENF.) (COMM.)- 149/2021 EX.APPL.(OS) 2744/2022 EX.APPL.(OS) 3413/2022 EX.APPL.(OS) 102/2023 CRL.M.A. 1901/2023	GAGANDEEP SINGH PURI V/s M/S. ALMOND INFRABUILD PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI
4	OMP (ENF.) (COMM.)- 168/2021 EX.APPL.(OS) 2747/2022 EX.APPL.(OS) 3412/2022 EX.APPL.(OS) 104/2023 CRL.M.A. 1899/2023	PALLIPPURAM RAMAKRISHNAN LAKSHMINARAYANAN V/s ANAND DIVINE DEVELOPERS PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI
5	OMP (ENF.) (COMM.)- 172/2021 EX.APPL.(OS) 2743/2022 EX.APPL.(OS) 105/2023 CRL.M.A. 1898/2023	MANEESH GOEL V/s ANAND DIVINE DEVELOPERS PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI
6	OMP (ENF.) (COMM.)- 174/2021 EX.APPL.(OS) 2746/2022 EX.APPL.(OS) 103/2023 CRL.M.A. 1897/2023	NAVDEEP SHERGILL V/s ALMONDS INFRABUILD PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI

02.09.2024

FOR PRONOUNCEMENT OF JUDGMENT (ORIGINAL JURISDICTION)

7	OMP (ENF.) (COMM.)-9/2022 EX.APPL.(OS) 2745/2022	ANURAG JAIN V/s ANAND DIVINE DEVELOPERS PRIVATE LIMITED & ANR.	SAIF KHAN, ACHUTHAN SREEKUMAR, ROHIT BANSAL, APOORVA PRASAD, KARTIK NAYAR, KRISH KALRA, DIVYANS RAI
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**Concluded
BY ORDER
REGISTRAR ORIGINAL**