

COURT NO. 37  
DIVISION BENCH-II  
HON'BLE MR.JUSTICE YASHWANT VARMA  
HON'BLE MR. JUSTICE DHARMESH SHARMA

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**AT 10:30 A.M. PRONOUNCEMENT OF ORDER**

- 1

W.P.(C) 17146/2022 & CM APPL. 41496/2023 (130 Days Delay in Rej.)  
TAVRUR OILS AND FATS PVT LTD .....Petitioner  
Through: Mr. Rajat Mittal, Mr. Suprateek Neogi & Mr. Priyanshu, Adv.  
versus  
  
COMMISSIONER CENTRAL GOODS AND  
SERVICE TAX & ANR. ....Respondents  
Through: Mr. R. Ramachandran, SSC
- 2

W.P.(C) 17152/2022 & CM APPL. 41492/2023 (130 Days Delay in Rej.)  
SOUTH INDIA KRISHNA OILS AND FATS  
PVT. LTD. ....Petitioner  
Through: Mr. Rajat Mittal, Mr. Suprateek Neogi & Mr. Priyanshu, Adv.  
versus  
  
COMMISSIONER, CENTRAL GOODS AND  
SERVICE TAX & ANR. ....Respondents  
Through: Mr. R. Ramachandran, SSC

**AT 10:30 A.M. PRONOUNCEMENT OF JUDGMENT**

3. W.P.(C) 9728/2019  
SHRI ASHOK KUMAR SHARMA AND ANR.

Versus

UNION OF INDIA

.....Petitioners  
Through: Mr. Siddharth Aggarwal & Mr. Gaurav Sindhwani,  
Adv.

.....Respondent  
Through: Mr. Siddharth Panda, Mr. Ritank Kumar &  
Mr. Anil Pandey, Adv.
4. LPA 558/2017  
R K BHATIA

Versus

CHAIRMAN-CUM-MANAGING DIRECTOR DELHI  
POWER COMPANY LTD & ANR

.....Appellant  
Through: Mr. Anil Mittal and Mr. Atul Chauhan, Adv.

.....Respondents  
Through: Mr. Sandeep Prabhakar, Sr. Adv. with Mr. Vikas Mehta,  
ADV.

COURT NO. 37  
HON'BLE MR.JUSTICE YASHWANT VARMA  
HON'BLE MR.JUSTICE RAVINDER DUDEJA

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**AT 02.15 P.M.**

- 1 ITA 1288/2006  
DIRECTOR OF INCOME TAX INTN'L .....Appellant  
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha, JSC.  
versus  
WESTERN UNION FINANCIAL SERVICE .....Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.
- 2 ITA 724/2016  
PR.COMMISSIONER OF INCOME TAX .....Appellant  
Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha, JSC.  
versus  
WESTERN UNION FINANCIAL SERVICES .....Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.
- 3 ITA 192/2019  
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)- 3 .....Appellant  
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.  
versus  
WESTERN UNION FINANCIAL SERVICES INC. ....Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.
- 4 ITA 126/2016  
DIRECTOR OF INCOME TAX-II .....Appellant  
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.  
versus  
WESTERN UNION FINANCIAL SERVICES INC. ....Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.
- 5 ITA 141/2016  
DIRECTOR OF INCOME TAX –II .....Appellant  
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.  
versus  
WESTERN UNION FINANCIAL SERVICES INC .....Respondent  
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.

6 ITA 235/2019  
 THE COMMISSIONER OF INCOME TAX-INTERNATIONAL TAXATION – 3 .....Appellant  
 Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha, JSC.  
 versus

WESTERN UNION FINANCIAL  
 SERVICES INC. ....Respondent  
 Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.

7 ITA 237/2019  
 THE COMMISSIONER OF INCOME TAX-INTERNATIONAL TAXATION – 3 .....Appellant  
 Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha, JSC.  
 versus

WESTERN UNION FINANCIAL  
 SERVICES INC. ....Respondent  
 Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.

8 ITA 110/2024  
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 .....Appellant  
 Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.  
 versus

WESTERN UNION FINANCIAL  
 SERVICES INC ....Respondent  
 Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.

9 ITA 111/2024  
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 .....Appellant  
 Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.  
 versus

WESTERN UNION FINANCIAL  
 SERVICES INC ....Respondent  
 Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.

10 ITA 597/2019  
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 .....Appellant  
 Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.  
 versus

WESTERN UNION FINANCIAL  
 SERVICES INC ....Respondent  
 Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaurav Jain and Mr. Shubham Gupta, Ms. Shalini, Advocates.

18.12.2024

PRONOUNCEMENT OF JUDGMENT

COURT NO. 30  
HON'BLE MR.JUSTICE MANOJ KUMAR OHRI

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MEETING ID : 2528 229 8537

**AT 10.30 A.M**

1. CRL.M.C 1669/2024	NARCOTICS CONTROL BUREAU VS. MARTIN CHIKAMMA NWOKORIE	SHASHWAT BANSAL
2. CRL.M.C 3141/2024	NARCOTICS CONTROL BUREAU VS. JOHN OBINNA @ FLORENCE CHINEDU IHEDIGBO	SHASHWAT BANSAL
3. CRL.REV.P 1278/2024	DOLLY VS. STATE NCT OF DELHI	BASANT KUMAR SINGH
4. CRL.REV.P 1305/2024	PAWAN VS. THE STATE GOVERNMENT ONCT OF DELHI	BASANT KUMAR SINGH

HIGH COURT OF DELHI  
DATED -17.12.2024

REGISTRAR (LISTING)

**COURT NO.50****HON'BLE MS.JUSTICE MANMEET PRITAM SINGH ARORA**

1.NOTE: AS DIRECTED BY THE HON'BLE JUDGE, ONE PROXY COUNSEL WILL ALSO JOIN THE COURT BESIDES THE ADJOURNMENT SLIP AND ADJOURNMENT SLIP MUST ACCOMPANY THE "NO OBJECTION" OF OTHER SIDE AND BE SENT LATEST BY 6 P.M. ON THE LAST WORKING DAY ONLY BEFORE THE DATE FIXED.

2.NOTE: FILE THE RELEVANT DOCUMENTS IN THE REGISTRY ONLY. NO DOCUMENTS WILL BE ACCEPTED WHICH ARE SENT THROUGH E-MAIL/WHATSAPP.

TO JOIN V.C.: <https://virtualcourtdhc.webex.com/meet/virtualcourtdhc5>

Meeting number 25184205783

FOR ADJOURNMENT SLIP : [courtmaster09@gmail.com](mailto:courtmaster09@gmail.com)

FOR SENDING APPEARANCE : <https://forms.gle/vauowA4aiTxPqcBh9> from 10:00A.M.-4:30 P.M.

ITEM NUMBER	CASE NUMBER	PARTY NAME	ADVOCATE NAME
<b>FOR PRONOUNCEMENT AT 02:30 P.M</b>			
1	CS(OS)-359/2022 I.A. 9461/2022 I.A. 9462/2022 I.A. 10801/2022 I.A. 20003/2022 I.A. 1780/2023 I.A. 23213/2023	NAVEEN NISHOK KUMAR AND ORS. V/s HARISH KUMAR	HARSH KUMAR, SHIKHA GOGOI, NISHANT DATTA, PRADEEP BHARDWAJ, CHIRAG RATHI
2	CS(OS)-142/2024	HARISH KUMAR V/s VINOD KUMAR AND ORS	NISHANT DATTA, PRADEEP BHARDWAJ, CHIRAG RATHI, HARSH KUMAR, SHIKHA GOGOI

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Concluded  
BY ORDER  
REGISTRAR ORIGINAL