

30.05.2024

PRONOUNCEMENT OF JUDGMENT

COURT NO. 42  
DIVISION BENCH-VII  
HON'BLE MR.JUSTICE YASHWANT VARMA  
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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AT 10.30 A.M

**2. W.P.(C) 10214/2017**

SANJEEV GOYAL

..... Petitioner

Through: Dr. M.K. Pandey &Dr. V.V.  
Chaudhary, Advs.

versus

UNION OF INDIA

.....Respondent

Through: Ms. Pratima N. Lakra, CGSC  
with Ms. VrindaBaheti& Ms.  
Kashish G. Baweja, Advs. for  
Resp./ UOI.  
Mr. Puneet Rai, SSC with Mr.  
Rishabh Nangia, JSC, Mr.Ashvini Kumar &  
Mr. Nikhil  
Jain, Advs.

**3. ITA 1445/2018**

PR. COMMISSIONER OF INCOME TAX DELHI - 8

..... Appellant

Through: Mr. Sanjay Kumar, Sr. SC.

Versus

M/S SAMSUNG INDIA ELECTRONICS PVT. LTD.

..... Respondent

Through: Mr. Sachit Jolly and Ms. Disha  
Jham, Advocates

**4. W.P.(C) 11155/2023**

SANJAY BAWEJA

..... Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore  
Kumar, Ms. Ankita Prakash & Mr. Mahesh  
Singh, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX

TDS CIRCLE, 77 (1), DELHI & ANR. .... Respondents

Through: Mr. Prashant Meharchandani, SSC with Mr.  
Akshat Singh, JSC, Ms. Ritika Vohra & Mr.  
Utkarsh Kandpal, Advs.