

# Twylight Infrastructure Pvt Ltd vs Income Tax Officer Ward 25 3 Delhi And Ors on 5 April, 2023

**Author: Rajiv Shakdher**

**Bench: Rajiv Shakdher**

\$~13 to 42, 45 to 51, 53, 54 & 58 to 60  
\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 16524/2022 & CM No.51907/2022

TWYLIGHT INFRASTRUCTURE PVT LTD ..... Petitioner  
versus

INCOME TAX OFFICER WARD 25 3  
DELHI AND ORS. .... Respondent

+ W.P.(C) 1006/2023 & CM No.3908/2023

ABHINAV JINDAL ..... Petitioner  
versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 52 1 DELHI .... Respondent

+ W.P.(C) 119/2023 & CM APPL. 448/2023

ARUN GARG ..... Petitioner  
versus

INCOME TAX OFFICER WARD 35 1 DELHI .... Respondent

+ W.P.(C) 1543/2023 & CM APPL. 5829/2023

MANGLA GUPTA ..... Petitioner  
versus

INCOME TAX OFFICER, WARD 36(1),  
DELHI & ORS. .... Respondent

+ W.P.(C) 1566/2023 & CM APPL. 5923/2023

VANITA GULATI ..... Petitioner  
versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 49(1), DELHI & ORS. .... Respondent

+ W.P.(C) 992/2023 & CM APPL. 3877/2023

ADA NEWS IN SHORTS PVT LTD ..... Petitioner  
versus

ASSISTANT COMMISSIONER OF  
INCOME TAX & ORS. .... Respondent

W.P.(C) 16524/2022 & connected matters 1

Signature Not Verified

Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

+ W.P.(C) 387/2023 & CM APPL. 1535/2023  
R.P. BASIA & CO. .... Petitioner  
versus  
INCOME TAX OFFICER WARD 34(1) NEW DELHI... Respondent  
+ W.P.(C) 720/2023 & CM APPL. 2773/2023  
SUSHMA GOEL .... P  
versus  
INCOME TAX OFFICER, WARD 59(6),  
DELHI & ORS. .... R  
+ W.P.(C) 1705/2023 & CM APPL. 6506/2023  
SMT. SANTOSH GARG .... Petitioner  
versus  
INCOME TAX OFFICER, WARD 58(1),  
DELHI & ORS. .... Respondent  
+ W.P.(C) 1813/2023 & CM APPL. 6947/2023  
RAHUL GOEL .... P  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX, CIRCLE 43(1), DELHI & ORS. .... R  
+ W.P.(C) 2047/2023 & CM APPL. 7747/2023  
E-SQUARE ALLIANCE PVT. LTD. .... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 7(1), DELHI & ORS. .... Respondent  
+ W.P.(C) 2449/2023 & CM APPL. 9383/2023  
RAJEEV GOEL HUF .... P  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX, CIRCLE 43(1), DELHI & ORS. .... R

W.P.(C) 16524/2022 & connected matters

Signature Not Verified  
Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

+ W.P.(C) 2558/2023 & CM APPL. 9783/2023  
ASP DEVELOPERS PRIVATE LIMITED .... Petitioner

versus  
ITO WARD 1 (1) NEW DELHI & ANR. .... Respondents  
+ W.P.(C) 2631/2023 & CM APPL. 10154/2023

SANTOSH INFRATECH PRIVATE LIMITED ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 22(3),  
DELHI & ORS. .... Respon  
+ W.P.(C) 2735/2023 & CM APPL. 10542/2023  
NALINI GULATI ..... Petitioner

versus  
INCOME TAX OFFICER, WARD 70(1),  
DELHI & ORS. .... Respondents  
+ W.P.(C) 2812/2023 & CM APPL. 10862/2023  
SANGITA GARG ..... Petiti

versus  
INCOME TAX OFFICER, WARD 59(3),  
DELHI & ORS. .... Respon  
+ W.P.(C) 2862/2023 & CM APPL. 11101/2023

ARCHNA KHATRI ..... Petiti

versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX, CIRCLE 28(1), DELHI & ORS. .... Respon  
+ W.P.(C) 2876/2023 & CM APPL. 11172/2023  
SRKK ASSOCIATES PRIVATE LIMITED ..... Petitioner

versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 22(2), DELHI & ORS. .... Respondents  
+ W.P.(C) 2898/2023 & CM APPL. 11285/2023  
KHANNA COIR PRODUCTS LIMITED ..... Petitioner

versus  
INCOME TAX OFFICER, WARD 14(3),  
DELHI & ORS. .... Respondents  
W.P.(C) 16524/2022 & connected matters

Signature Not Verified  
Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

+ W.P.(C) 2967/2023 & CM APPL. 11572/2023

BRIJ MOHAN BARWAL .....  
versus  
ITO WARD 61 (1) NEW DELHI & ANR. ....  
+ W.P.(C) 3001/2023 & CM APPL. 11720/2023

OSS INFOCOM PRIVATE LIMITED .....

versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 19(1) DELHI & ANR. ....  
+ W.P.(C) 3009/2023 & CM APPL. 11737/2023

SONIA BARWAL ..... Petitioner  
versus  
ITO WARD 61 (1) NEW DELHI & ANR. .... Respondents  
+ W.P.(C) 3160/2023 & CM APPL. 12201/2023

ALOK INFRA.BUILDERS PRIVATE LIMITED ..... Petitioner  
versus  
UNION OF INDIA & ORS. .... Respondents  
+ W.P.(C) 3171/2023 & CM APPL. 12301/2023

ISRAR ALI KHAN .....  
versus  
ITO WARD 28 (5) NEW DELHI & ANR. ....  
+ W.P.(C) 3322/2023 & CM APPL. 12892/2023

UTTRANCHAL ISPAT PRIVATE LIMITED ..... Petitioner  
versus  
UNION OF INDIA & ORS. .... Respondents  
+ W.P.(C) 3335/2023 & CM APPL. 12915/2023

VISHAL JEWELLERS ..... Petitioner  
versus  
ACIT CIRCLE 43(1) DELHI & ANR. .... Respondents  
+ W.P.(C) 16524/2022 & connected matters

Signature Not Verified  
Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

+ W.P.(C) 3338/2023 & CM APPL. 12919/2023

SAURAV BANSAL .....  
versus  
ITO WARD 43(6) DELHI & ANR. ....  
+ W.P.(C) 3414/2023 & CM APPL. 13183/2023

AZAM AHMED ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 46(1),  
DELHI & ORS. .... Respondents  
+ W.P.(C) 3546/2023 & CM APPL. 13763/2023

KAILASH RANI .....  
versus

+ INCOME TAX OFFICER WARD 60(1) & ANR. .... Responden  
W.P.(C) 3580/2023 & CM APPL. 13866/2023

REAL FINCAP LTD. .... Petitione  
versus  
INCOME TAX OFFICER WARD 21 (1) NEW DELHI.. Responden  
+ W.P.(C) 3877/2023 & CM No.15068/2023

DEEPTI AHLAWAT .... Petitione  
versus  
INCOME TAX OFFICER, WARD 29-1 & ORS. .... Responden  
+ W.P.(C) 3880/2023 & CM No.15075/2023

BHARAT BHUSHAN ....  
versus  
ACIT, CIRCLE 43(1), DELHI & ANR. ....  
+ W.P.(C) 3881/2023 & CM No.15077/2023

ATUL SINGLA HUF ....  
versus  
ITO WARD 43(6) DELHI & ANR. ....  
W.P.(C) 16524/2022 & connected matters

Signature Not Verified  
Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

+ W.P.(C) 3882/2023 & CM No.15079/2023

SAURAV BANSAL .... Petitioner  
versus  
ITO WARD 43(6) DELHI & ANR. .... Respondents  
+ W.P.(C) 3893/2023 & CM Nos.15110-11/2023

NITIN SAXENA .... Pet  
versus  
INCOME TAX OFFICER, WARD 49-1, DELHI .... Respondent  
+ W.P.(C) 3894/2023 & CM No.15112/2023

NEERAJ SINGLA .... Petitioner  
versus  
ITO WARD 43(6) DELHI & ANR. .... Respondents  
+ W.P.(C) 3896/2023 & CM No.15116/2023

ANURADHA KHAN .... Petitioner  
versus  
INCOME TAX OFFICER WARD 28(5) & ANR. .... Respondents  
+ W.P.(C) 3997/2023 & CM No.15541/2023

C.E. INFO SYSTEMS LIMITED ..... Petitioner  
versus  
DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 4(2), NEW DELHI AND ORS ..... Respondents  
+ W.P.(C) 4001/2023 & CM No.15549/2023

RAKESH KUMAR VERMA ..... Petitioner  
versus  
DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 4(2), NEW DELHI AND ORS ..... Respondents  
+ W.P.(C) 3677/2023 & CM APPL. 14249/2023

RAKESH SINGLA HUF ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 58 -3 DELHI ..... Respondent  
W.P.(C) 16524/2022 & connected matters

Signature Not Verified  
Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

+ W.P.(C) 3678/2023 & CM APPL. 14251/2023

SUDERSHAN KUMAR SINGLA HUF ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 58 - 3 DELHI ..... Respondent  
+ W.P.(C) 3679/2023 & CM APPL. 14253/2023

ROOP DIAMOND HOUSE PRIVATE LIMITED ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 21-1  
DELHI & ANR. .... Respondents

Counsel for Petitioners: Mr Kapil Goel and Mr Sandeep Goel  
in W.P.(C) 16524/2022, 1006/2023, 119/2023, 387/2023 &  
3580/2023.

Mr Ruchesh Sinha and Ms Nivedita, Advs. in W.P.(C) 2558/2023,  
2967/2023, 3009/2023, 3171/2023, 3546/2023 & 3896/2023.

Mr Salil Kapoor, Ms Ananya Kapoor, Mr Sanat Kapoor, Mr Su  
Lalchandani, Mr Tarun Chanana and Mr Shivam Yadav, Advs.  
W.P.(C) 3877/2023, 3893/2023, 3997/2023, 4001/2023, 3677/  
3678/2023.

Mr Ved Jain, Mr Nischay Kantoor and Mr Animesh Tripathi,  
W.P.(C) 1543/2023, 1566/2023, 720/2023, 1705/2023, 1813,  
2047/2023, 2449/2023, 2631/2023, 2735/2023, 2812/2023,  
2862/2023, 2876/2023, 2898/2023 & 3414/2023.

Mr Akhilesh Kumar with Mr Vipin Garg, Advs. for petitioners  
W.P.(C) 3160/2023 & W.P.(C) 3877/2023.

Ms Smriti Sahay, Ms Aishwarya Singh and Mr Malav Goswami,

Advs. for petitioner in W.P.(C)No.3322/2023.

Mr Abhishek Garg, Mr Yash Gaiha and Mr Ramesh Mankotia, A  
for petitioner in W.P.(C)No.3001/2023.

Mr Nagesh Kumar Behl, Adv. for petiti  
W.P.(C)Nos.3335/2023 & 3338/2023.

Counsel for Respondents: Mr Sunil Agarwal, Sr Standing Co  
with Mr Shivansh B. Pandya, Jr Standing Counsel and Mr Ut  
Tiwari, Adv. in W.P.(C) 2631/2023, 16524/2022 & 1813/2023  
Mr Ghanshyam Mishra, CGSC for R-3 in W.P.(C) 16524/2022.  
W.P.(C) 16524/2022 & connected matters

Signature Not Verified  
Digitally Signed By:PREM  
MOHAN CHOUDHARY  
Signing Date:11.04.2023  
16:49:05

Mr Abhishek Maratha, Sr Standing Counsel with Mr Aks  
Standing Counsel in W.P.(C)Nos.1566/2023, 720/2023, 1  
2812/2023, 3171/2023, 3546/2023, 3893/2023 & 3896/202  
Mr Gaurav Gupta, Sr Standing Counsel with Mr Puneett  
Mr Shivendra Singh, Jr Standing Counsels in W.P.(C)No  
2898/2023, 3677/2023 & 3678/2023.

Mr Kunal Sharma, Sr Standing Counsel with Ms Zehra Kh  
Standing Counsel along with Mr Shubhendu Bhattacharya  
W.P.(C)Nos.2967/2023, 3009/2023 & 4001/2023

Mr Aseem Chawla, Sr Standing Counsel with Mr Rishabh  
Anuja Pethia, Mr Subhasish Kumar and Ms Pratishtha Ch  
Advs. in W.P.(C)No.3001/2023, 2449/2023 & 3580/2023.

Mr Shailendera Singh, Sr Standing Counsel with Ms Dac  
and Mr Akash Saxena, Advs. in W.P.(C) 3414/2023.

Mr Gaurav Gupta, Sr Standing Counsel with Mr  
Mr Sanjay Kumar, Sr Standing Counsel with Ms Easha, A  
respondent in W.P.(C)No.3160/2023, 1006/2023, 119/202  
387/2023.

Mr Zoheb Hossain, Sr Standing Counsel with Mr Sanjeev  
Standing Counsel for respondent in W.P.(C)No.1543/202  
992/2023.

Mr Vipul Agrawal, Sr Standing Counsel with Mr Gibran  
Ms Sakshi Shairwal, Advs. for W.P.(C) 3997/2023.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% 05.04.2023 [Physical Hearing/Hybrid Hearing (as per request)]

1. We have heard Mr Kapil Goel and Mr Ved Jain, who appear on behalf of the petitioners in W.P.(C)  
16524/2022 and W.P.(C) 720/2023 respectively.

2. Mr Goel and Mr Jain have completed their opening arguments in the aforementioned writ petitions.

W.P.(C) 16524/2022 & connected matters 8/10

3. Mr Sunil Agarwal, learned senior standing counsel, who appears on behalf of the respondents/revenue, has commenced his arguments in reply in W.P.(C) nos.16524/2022 and 720/2023.

4. In the meanwhile, the following interim orders are made absolute during the pendency of the writ petitions and the respective interlocutory applications are disposed of:

Writ Petition Application No. Interim Order Dated W.P.(C) 16524/2022 CM Appl.51907/2022 01.12.2022 W.P.(C) 1006/2023 CM Appl.3908/2023 27.01.2023 W.P.(C) 119/2023 CM Appl.448/2023 06.01.2023 W.P.(C) 1543/2023 CM Appl.5829/2023 07.02.2023 W.P.(C) 1566/2023 CM Appl.5923/2023 07.02.2023 W.P.(C) 992/2023 CM Appl.3877/2023 22.02.2023 W.P.(C) 387/2023 CM Appl.1535/2023 13.01.2023 W.P.(C) 720/2023 CM Appl.2773/2023 20.01.2023 W.P.(C) 1705/2023 CM Appl.6506/2023 10.02.2023 W.P.(C) 1813/2023 CM Appl.6947/2023 13.02.2023 W.P.(C) 2047/2023 CM Appl.7747/2023 16.02.2023 W.P.(C) 2449/2023 CM Appl.9383/2023 27.02.2023 W.P.(C) 2558/2023 CM Appl.9783/2023 28.02.2023 W.P.(C) 2631/2023 CM Appl.10154/2023 02.03.2023 W.P.(C) 2735/2023 CM Appl.10542/2023 03.03.2023 W.P.(C) 2812/2023 CM Appl.10862/2023 06.03.2023 W.P.(C) 2862/2023 CM Appl.11101/2023 07.03.2023 W.P.(C) 2876/2023 CM Appl.11172/2023 07.03.2023 W.P.(C) 2898/2023 CM Appl.11285/2023 07.03.2023 W.P.(C) 2976/2023 CM Appl.11572/2023 13.03.2023 W.P.(C) 3001/2023 CM Appl.11720/2023 13.03.2023 W.P.(C) 3009/2023 CM Appl.11737/2023 13.03.2023 W.P.(C) 3160/2023 CM Appl.12201/2023 15.03.2023 W.P.(C) 3171/2023 CM Appl.12301/2023 15.03.2023 W.P.(C) 3322/2023 CM Appl.12892/2023 17.03.2023 W.P.(C) 3335/2023 CM Appl.12915/2023 17.03.2023 W.P.(C) 3338/2023 CM Appl.129198/2023 17.03.2023 W.P.(C) 16524/2022 & connected matters 9/10 W.P.(C) 3414/2023 CM Appl.13183/2023 20.03.2023 W.P.(C) 3546/2023 CM Appl.13763/2023 21.03.2023 W.P.(C) 3580/2023 CM Appl.13866/2023 22.03.2023 W.P.(C) 3877/2023 CM Appl.15068/2023 28.03.2023 W.P.(C) 3880/2023 CM Appl.15075/2023 28.03.2023 W.P.(C) 3881/2023 CM Appl.1577/2023 28.03.2023 W.P.(C) 3882/2023 CM Appl.15079/2023 28.03.2023 W.P.(C) 3893/2023 CM Appl.15110/2023 28.03.2023 W.P.(C) 3894/2023 CM Appl.15112/2023 28.03.2023 W.P.(C) 3896/2023 CM Appl.15116/2023 28.03.2023 W.P.(C) 3997/2023 CM Appl.15541/2023 29.03.2023 W.P.(C) 4001/2023 CM Appl.15549/2023 29.03.2023 W.P.(C) 3677/2023 CM Appl.14249/2023 24.03.2023 W.P.(C) 3678/2023 CM Appl.14251/2023 24.03.2023 W.P.(C) 3679/2023 CM Appl.14253/2023 24.03.2023



5. List the matters on 11.04.2023 at 3.30 p.m. RAJIV SHAKDHER, J TARA VITASTA GANJU, J APRIL 5, 2023 pmc Click here to check corrigendum, if any W.P.(C) 16524/2022 & connected matters 10/10