

Suman Jeet Agarwal vs Income Tax Officer, Ward 61(1), & Ors on 2 June, 2022

Author: Manmohan

Bench: Manmohan, Manmeet Pritam Singh Arora

\$-25 to 49 to 51 to 129, 131 to 165, 168 to 171 and 173 to
(Section 148 matters)

* IN THE HIGH COURT OF DELHI AT NEW DELHI

25

+ W.P.(C) 10/2022, CM APPL.16/2022 (Interim relief&
APPL.13602/2022 (condonation of delay)

SUMAN JEET AGARWAL

Through Mr. Satyen Sethi, Advoc
Mr. Arta Trana Panda, A

versus

INCOME TAX OFFICER, WARD 61(1), & ORS. Respo

Through Mr.Zoheb Hossain, Sr. SC wit
Mr.Vipul Agrawal and Mr.Part
Semwal, Junior Standing Coun
the Revenue.

26

+ W.P.(C) 269/2022 & CM APPL.789/2022 (for stay)
SABHARWAL APARTMENTS PRIVATE LIMITED Petitio

Through Mr. Salil Kapoor, Mr. San
Mr. Sumit Lalchandani, Ms
Kapoor, Ms. Soumya Singh,
Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22-2,
DELHI & ANR. Respon

Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal and Mr.Parth
Semwal, Advocates.

27

+ W.P.(C) 271/2022 & CM APPL.793/2022 (for stay)
SHANKAR GROWTH FUND PVT LTD ...

Through Ms. Rano Jain & Mr. Venke
Chaurasia, Advocates.

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W.P.(C) 10/2022 and connected matters
versus

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ACIT, CIRCLE 22(2), DELHI AND ORS R
Through Mr.Zoheb Hossain, Sr. SC
Mr.Vipul Agrawal and Mr.
Semwal, Advocates.

28

+ W.P.(C) 387/2022 & CM APPL.1117/2022 (for stay)
SOMNATH VIRMANI ..
Through Mr. Sunil Kumar Mukhi and
Mr. Anshul Mittal, Advs.
versus

DCIT CIRCLE 13(1) DELHI AND ANR.
Through Mr.Zoheb Hossain, Sr. SC
Mr.Vipul Agrawal and Mr.P
Semwal, Advocates.

29

+ W.P.(C) 440/2022 & CM APPL.1229/2022 (for stay)
S N ENTERPRISES
Through Mr.Satyen Sethi & Mr.Arta
Panda, Advs.
versus

INCOME TAX OFFICER & ORS. Respon
Through Mr.Zoheb Hossain, Sr. SC wit
Mr.Vipul Agrawal and Mr.Part
Semwal, Advocates.

30

+ W.P.(C) 471/2022 & CM APPL.1327/2022 (for stay)
S N ENTERPRISES
Through Mr.Satyen Sethi & Mr.Arta
Panda, Advs.

Versus

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W.P.(C) 10/2022 and connected matters Page 2
INCOME TAX OFFICER, WARD 63(1) & ORS. Respo
Through Mr.Zoheb Hossain, Sr. SC wit
Mr.Vipul Agrawal and Mr.Part
Semwal, Advocates.

31

+ W.P.(C) 496/2022, CM APPL.1458/2022 (for stay) & C

APPL.13601/2022 (condonation of delay)

ASHISH PODDAR

Through Mr. Samyak Jain, Adv.
versus

INCOME TAX OFFICER WARD 54(1) & ANR. Respond

Through Mr. Zoheb Hossain, Sr. SC with
Mr. Vipul Agrawal and Mr. Part
Semwal, Junior Standing Coun
the Revenue.

32

+

W.P.(C) 511/2022 & CM APPL.1484/2022

SANTOSH INFRATECH PRIVATE LIMITED Petitioner

Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.

versus

INCOME TAX OFFICER, WARD 22-3, DELHI & ORS.

..... Re

Through Mr. Sunil Agarwal, Sr. Stand
Counsel, Mr. Tushar Gupta, J
Standing Counsel and Mr. Utk
Tiwari, Advocate.

Mr. Neeraj, Mr. Sahaj

Mr. Vedanash Anand,

Paliwal and Mr. Sanjay Pal, A
R-4.

Ms. Aakanksha Kaul, Mr. Manek
Singh, Mr. Aman Sahani, Advoc
for UOI.

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W.P.(C) 576/2022 & CM APPL.1636/2022 (for stay)

MUKESH KUMAR JAIN

Through Mr. Purav Middha, Adv.

Versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respon

Through Mr. Abhishek Maratha, Sr. S
Counsel for Revenue.

34

+

W.P.(C) 592/2022 & CM APPL.1678/2022 (for stay)

SATISH SINGHAL

Through Ms. Rano Jain & Mr. Venke

Chaurasia, Advocates.
versus

ACIT, CIR 22(2), DELHI & ANR.
Through Mr. Sunil Agarwal, Sr. S
Counsel, Mr. Tushar Gupta
Standing Counsel and Mr.
Tiwari, Advocate.

35

+ W.P.(C) 758/2022 & CM APPL.2160/2022 (for stay)
SANTOSH INFRATECH PRIVATE LIMITED
Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.

versus

INCOME TAX OFFICER, WARD 22-3, DELHI & ORS.
..... Resp
Through Mr. Sunil Agarwal, Sr. Stand
Counsel, Mr. Tushar Gupta, J
Standing Counsel and Mr. Utk
Tiwari, Advocate.

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+ W.P.(C) 965/2022 & CM APPL.2752/2022 (for stay)

SULOCHNA GOEL
Through Mr. Kapil Goel w
Goel, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
DELHI AND ANR Respo
Through Mr. Sunil Agarwal, Sr. Standi
Counsel, Mr. Tushar Gupta, Jr
Standing Counsel and Mr. Utk
Tiwari, Advocate.

37

+ W.P.(C) 795/2022 & CM APPL.2232/2022 (for stay)
RAJ KUMAR GOEL
Through Mr. Kapil Goel with Mr. S
Goel, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)

& ORS

..... Respon

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC with
Mr. Karan Pandey, Advocate.

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+

W.P.(C) 856/2022 & CM No.2413/2022 (for stay)
ANAND GOEL

....

Through Mr. Kapil Goel with Mr.
Goel, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
DELHI AND ORS. & ANR.

..... Resp

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC with
Mr. Karan Pandey, Advocate.

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W.P.(C) 900/2022 & CM No.2551/2022 (for stay)
DEEPAK GOEL

....

Through Mr. Kapil Goel with Mr.
Goel, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43 1
DELHI AND ORS & ANR.

..... Respo

Through Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv.

40

+

W.P.(C) 1057/2022 & CM APPL.3029/2022 (for stay)
ONE POINT REALTY PRIVATE LIMITED

....

Through Mr. Ved Kumar Jain, Ms.R
Mishra and Mr. Animesh Tri
Advocates.

versus

INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.

..... Resp

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC with
Mr. Karan Pandey, Advocate.
Mr.Kamal Kant Jha, SPC for U
with Mr. Animesh Mani Tripat
Advocate.

41

+

W.P.(C) 1094/2022 & CM APPL.3117/2022 (for stay)
MARK GULATI

.....

Through Mr. Nagesh Behl with Mr.
Dhawan, Advocates.
versus

ITO WARD 52(1) DELHI & ANR. Re
Through Mr.Kunal Sharma, Sr. SC wi
Mr.Zehra Khan, Jr. SC and
Nargotra, Adv.

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+ W.P.(C) 1274/2022 & CM APPL.3729/2022 (for stay)
SYNAPE SOLUTIONS PRIVATE LIMITED
Through Mr. Salil Kapoor, Mr. San
Mr. Sumit Lalchandani, Ms
Kapoor, Ms. Soumya Singh,
Tarun Chanana, Advocates.
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22-2,
DELHI & ANR. Respo
Through Mr. Sunil Agarwal, Sr. Standi
Counsel, Mr. Tushar Gupta, Jr
Standing Counsel and Mr. Utka
Tiwari, Advocate.

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+ W.P.(C) 1380/2022 & CM APPL.4001/2022 (for stay)
SHALU AGRAWAL
Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.
versus

INCOME TAX OFFICER, WARD 59-2, DELHI & ORS.
..... Resp
Through Ms.Vibhooti Malhotra, Sr. SC
Mr.Shaliender Singh, Jr. SC,
Sharma, Adv.

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+ W.P.(C) 1381/2022 & CM APPL.4003/2022 (for stay)
SHALU AGRAWAL ...
Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.
versus

INCOME TAX OFFICER, WARD 59-2, DELHI & ORS.
..... Responde

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Mr.Shaliender S
Sharma, Adv.

45
+ W.P.(C) 1624/2022 & CM APPL.4727/2022 (for stay)
STAR WIRE INDIA LIMITED P
Through Mr.Arn timer, Mr. Rajat
Mr. Suprateek Neogi and M
Manchanda, Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22 (2)
DELHI & ANR. Respon
Through Mr.Ruchir Bhatia, Sr. Standin
Counsel with Ms.Mansie Jain,

46
+ W.P.(C) 1650/2022 & CM APPL.4777/2022 (for stay)
M/S PERFECT POLYCHEM PRIVATE LIMITED ...
Through Mr. Arzoo Raj, Adv.
versus
OFFICE OF THE INCOME TAX OFFICER Res
Through Mr. Sunil Agarwal, Sr. Stan
Counsel, Mr. Tushar Gupta,
Standing Counsel and Mr. Ut
Tiwari, Advocate.

47
+ W.P.(C) 1756/2022 & CM APPL.5066/2022 (for stay)
ONE HEIGHT COLONIZERS PRIVATE LIMITED Petiti
Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.
versus
INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.
.....
Through Mr. Sunil Agarwal, Sr. St
Counsel, Mr. Tushar Gupta
Standing Counsel and Mr.
Tiwari, Advocate.

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+ W.P.(C) 1759/2022
STAR WIRE INDIA LIMITED Pe

Through Mr.Arnab Kumar, Mr. Rajat
Mr. Suprateek Neogi and Mr
Manchanda, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respon

Through Mr. Ruchir Bhatia, Sr. Standi
Counsel with Ms. Mansie Jain,

49

+

W.P.(C) 1761/2022 & CM APPL.5073/2022 (for stay)
BTM EXPORTS LIMITED ..

Through Mr. Salil Kapoor, Mr. San
Mr. Sumit Lalchandani, Ms
Kapoor, Ms. Soumya Singh,
Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR

Through Mr.Kunal Sharma, Sr. SC w
Mr.Zehra Khan, Jr. SC and
Nargotra, Adv.

50

+

W.P.(C) 1886/2022 & CM APPL.5445/2022 (for stay)
BTM EXPORTS LIMITED ...

Through Mr. Salil Kapoor, Mr. San
Mr. Sumit Lalchandani, Ms
Kapoor, Ms. Soumya Singh
Mr.Tarun Chanana, Advocat

versus

INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR

Through Mr.Kunal Sharma, Sr. SC wit
Mr.Zehra Khan, Jr. SC and M
Nargotra, Adv.

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+

W.P.(C) 1937/2022 & CM APPL.5566/2022 (for stay)
KESAR DASS ARORA P

Through Mr. Nagesh Behl with Mr.
Dhawan, Advocates.

versus

ITO WARD 62(1) DELHI & ANR. R

Through Mr.Sanjay Kumar, Sr. Stan
Counsel with Ms.Easha Kad
Standing Counsel for Reve

52

+ W.P.(C) 2006/2022 & CM APPLs.5758/2022 AND 13914/2022
PRATYUSH HANDA Petitioner
Through Dr.Rakesh Gupta, Mr.Somil
& Mr.Anshul Mittal, Advocates
versus
INCOME TAX OFFICER WARD 54(1), DELHI & ANR.
..... Respondent
Through Mr.Zoheb Hossain, Sr. Standingle Counsel with Mr.Vipul Agarwal,
Mr.Parth Semwal, Jr. Standingle Counsel.

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+ W.P.(C) 2007/2022
AJAY GUPTA
Through Mr. Sushil K Tekriwal, Advs.
versus
INCOME TAX OFFICER
Through Mr. Ruchir Bhatnagar,
Ms.Mansie Jain,

54
+ W.P.(C) 2012/2022
NIRAJ AGARWAL
Through Mr. Sushil K Tekriwal, Advs.
versus

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W.P.(C) 10/2022 and connected matters
INCOME TAX OFFICER
Through Mr. Zoheb Hossain,
Counsel with Mr. V.
Mr. Parth Semwal,
Counsels.

55
+ W.P.(C) 2016/2022 & CM APPL.5765/2022 (for stay)
MEENA CHAWLA
Through Mr.Deepak Singh Thakur, M
Kashyap & Mr.Shubham Bhar
and Mr. Navjot Singh, Adv
versus
INCOME TAX OFFICER WARD 61(1), DELHI & ANR.
..... Resp
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr
Nargotra, Adv.

56
+ W.P.(C) 2087/2022 & CM APPL.5992/2022 (for stay)

JASWANT RAI GROVER

Through Mr. Paras Chaudhry & Mr.D
Grover, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

Through Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Reven

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+

W.P.(C) 2137/2022 & CM APPL.6149/2022 (for interim
CM APPL. 13913/2022 (for condonation of delay)

PRATYUSH HANDA

Through Dr.Rakesh Gupta, Mr.Som
& Mr.Anshul Mittal, Adv

versus

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INCOME TAX OFFICER WARD 54(1) DELHI & ANR.

Through Mr.Zoheb Hossain, Sr. SC wit
Mr.Vipul Agrawal and Mr.Part
Semwal, Junior Standing Coun
the Revenue.

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+

W.P.(C) 2238/2022 & CM APPL.6435/2022 (for exempti

ASHOK KUMAR SHARMA HUF

Through Ms.Mitika Choudhary, Adv.

Versus

INCOME TAX OFFICER WARD 59(2) & ORS. Respond

Through Ms. Vibhooti Malhotra, Sr. S
Counsel with Mr.Shailendra S
Mr.Udit Sharma, Adv.
respondent No.1.
Mr. Avnish Singh, SCGC for R
2/UOI.

59

+

W.P.(C) 2241/2022 & CM APPL.6440/2022 (for stay)

SHIVA ASPHALTIC PRODUCTS PRIVATE LIMITED

Through Ms.Mitika Choudhary, Adv.

Versus

INCOME TAX OFFICER WARD 23(1) & ORS. Resp
Through Mr. Sunil Agarwal, Sr. Stand
Counsel, Mr. Tushar Gupta, J
Standing Counsel and Mr. Utk
Tiwari, Advocate.
Mr. Vikrant N. Goyal, Advoca
UOI.

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+ W.P.(C) 2265/2022 & CM APPL.6519/2022 (for stay)
URBAN PUNJAB . . .
Through Ms.Mitika Choudhary, Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-17 & ORS. Re
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr
Nargotra, Adv.
Mr.Nawal Kishore Jha Adv SPC
Ms.Kalpana Jha, Adv. for R-2
61
+ W.P.(C) 2286/2022 & CM APPL.6573/2022 (for stay)
MAHENDER KUMAR KASHYAP .
Through Ms.Mitika Choud
versus
INCOME TAX OFFICER WARD 67(1), & ORS. Resp
Through Mr. Sunil Agarwal, Sr. Stand
Counsel, Mr. Tushar Gupta, J
Standing Counsel and Mr. Utk
Tiwari, Advocate.
Ms.Saroj Bidawat, SP Counsel
UOI.
62
+ W.P.(C) 2290/2022 & CM APPL.6582/2022 (for stay)
SLG GLOBAL TEX PRIVATE LIMITED .
Through Ms.Mitika Choudhary, Adv.
versus
ASSISSTANT COMMISSIONER OF INCOME TAX, CIRCLE 22
(2), & ORS. Re
Through Mr.Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Reven
Mr. Prakash Kumar, Central Go
Senior Counsel for R-2.

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W.P.(C) 10/2022 and connected matters

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W.P.(C) 2339/2022

SWIFT REALTECH PRIVATE LIMITED

.....

Through Mr.Ajay Wadhwa, Ms. Snehil

Ms. Maulshree Aggarwal, Ad

versus

INCOME TAX OFFICER WARD 22(3) DELHI & ANR.

..... R

Through Mr.Puneet Rai, Sr. SC with

Ms.Adeeba Mujahid, Jr. SC

Mr. Karan Pandey, Advocate

64

+

W.P.(C) 2357/2022 & CM APPL.6789/2022 (for stay)

PUNEET GHAI

...

Through Mr. Salil Kapoor, Mr. San

Mr. Sumit Lalchandani, Ms

Kapoor, Ms. Soumya Singh,

Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER, WARD 59-3, DELHI & ANR.

.....

Through Ms.Vibhooti Malhotra, Sr.

Counsel with Mr.Shailendr

Standing Counsel & Mr.Udi

Adv.

65

+

W.P.(C) 2378/2022 & CM APPL.6834/2022 (for stay)

GAUTAM CHAND JAIN

..... Petiti

Through Ms.Mitika Choudhary, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 58 (1

& ORS.

..... Respo

Through Mr.Ajit Sharma, Sr. Standing

with Mr.Luqman Hasan, Adv for

respondent No.1.

Ms. Archana Gaur, Advocate fo

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W.P.(C) 2441/2022 & CM APPL.7047/2022 (for stay)

M/S SAGAR POLYCHEM PVT. LTD.
Through Mr. Arzoo Raj, Adv.
versus

OFFICE OF THE INCOME TAX OFFICER Re
Through Mr.Ruchir Bhatia, Sr. Stand
Counsel with Ms.Mansie Jain

67

+ W.P.(C) 2442/2022 & CM APPL.7049/2022 (for stay)
M/S SAGAR POLYCHEM PRIVATE LIMITED
Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER Re
Through Mr.Ruchir Bhatia, Sr. Stand
Counsel with Ms.Mansie Jain

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+ W.P.(C) 2452/2022 & CM APPL.7066/2022 (for stay)
MR. VIJAY KUMAR GOEL
Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER
Through Mr. Abhishek Maratha, Sr. S
Counsel for Revenue.

69

+ W.P.(C) 2516/2022 & CM APPL.7200/2022 (for stay)
GAGAN CHADHA
Through Mr. Nitin Gulati, Adv.

Versus

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INCOME TAX OFFICER WARD 54(1) DELHI & ANR.
..... Respo
Through Mr.Zoheb Hossain, Sr. Standi
Counsel with Mr.Vipul Agarwa
Mr.Parth Semwal, Jr. Standin
Counsel.

70

+ W.P.(C) 2523/2022
SECOM SERVICES INDIA PVT. LTD.
Through Mr.Akshat Gupta, Adv.

Versus

UNION OF INDIA & ORS.
Through

Mr.Virender Prat
and Ms.Shubhra P
UOI.
Mr. Sunil Agarwa
Counsel, Mr. Tus
Standing Counsel
Tiwari, Advocate

71

+

W.P.(C) 2570/2022 & CM APPL.7345/2022 (for stay)
EVOLVE BRANDS PRIVATE LIMITED ..
Through Mr.Piyush Kaushik, Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-1 &
ANR. Res
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr.
Nargotra, Adv.

72

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W.P.(C) 2588/2022 & CM APPL.7378/2022 (for stay)
AJAY JAIN (HUF) .
Through Mr.Nishit Gandhi, Adv.
versus

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ASSISTANT COMMISSIONER OF INCOME TAX Respon
Through Ms. Vibhooti Malhotra, Sr. St
Counsel for Revenue
Mr.Shailendra Singh, Jr Stand
Counsel & Mr.Udit Sharma, Adv

73

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W.P.(C) 2669/2022 & CM No.7649/2022 (for stay)
T S AND SONS HUF ...
Through Mr. P. Roychaudhuri with
Gupta, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43(1)
DELHI Respo
Through Mr. Sunil Agarwal, Sr. Standi
Counsel, Mr. Tushar Gupta, Jr
Standing Counsel and Mr. Utka

Tiwari, Advocate.

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+

W.P.(C) 2698/2022 & CM No.7707/2022 (for stay)

ABHINAV JINDAL HUF

Through Mr. Kapil Goel with Mr.
Goel, Advocates.

versus

INCOME TAX OFFICER WARD 54 (1) DELHI AND ORS.

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC wi
Mr. Karan Pandey, Advocate.

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W.P.(C) 2705/2022 & CM APPL.7720/2022 (for stay)

M/S PERFECT POLYCHEM PRIVATE LIMITED

Through Mr. Arzoo Raj, Adv.

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versus

OFFICE OF THE INCOME TAX OFFICER

Mr. Sunil Agarwal, Sr. Standing Cou
Tushar Gupta, Jr. Standi
and Mr. Utkarsh Tiwari,

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W.P.(C) 2764/2022 & CM APPL.7927/2022 (for stay)

MS. MANJU KUMARI PREMSAGAR PRASAD

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER

Through Ms.Vibhooti Malhotra, Sr. S
Counsel with Mr.Shailendra
Standing Counsel & Mr.Udit
Adv.

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+

W.P.(C) 2835/2022 & CM APPL.8162/2022 (for stay)

ANKIT JAIN

Through Mr.Anuj Aggarwal,
Chawla, Ms.Ayushi Bansal
Mr.Sanyam Suri, Ms. Aishw
Sharma, Adv.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.
..... Resp
Through Mr.Ajit Sharma, Sr. Standing
Counsel.
Ms.Archana Gaur, Advocate fo

78

+ W.P.(C) 2853/2022 & CM APPL.8220/2022 (for stay)
SANJU AGARWAL
Through Mr.P.Roychaudhuri, Adv.

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versus

ITO, WARD 54 (1), DELHI & ANR. R
Through Mr.Sanjay Kumar, Sr.SC,
Kadian, Jr.SC

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+ W.P.(C) 2861/2022 & CM APPL.8267/2022 (for stay)
P.K. MARKETING COMPANY ...
Through Mr.Anuj Aggarwal,
Chawla, Ms.Ayushi Bansal &
Mr.Sanyam Suri, Ms. Aishwary
Sharma, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.
..... Res
Through Ms.Vibhooti Malhotra, Sr.SC.
Mr. Shaliendra Singh and Mr.
Sharma, Advocates.
Ms.Manisha Agrawal Narain, C
with Mr. Aditya Singh Deshwa
Advocate for UOI.

80

+ W.P.(C) 2956/2022 & CM APPL.8579/2022 (for stay)
SAGARI LEATHERS PVT. LTD.
Through Mr.Sandeep Chilana
Ms.Shambhavi Sinha, Mr.Pr
Chatterjee, Mr.Shekhar Sh
Mr.Abdullah Tanveer, Advo

versus

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND
ANR. Respo
Through Mr. Sunil Agarwal, Sr. Standi
Counsel, Mr. Tushar Gupta, Jr

Standing Counsel and Mr. Utkarsh
Tiwari, Advocate.

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+ W.P.(C) 3038/2022 & CM APPL.8822/2022 (for stay)
M/S SANT SANDESH MEDIA AND COMMUNICATION PVT.
LTD.

Through Mr.Rishab Singla & Mr. Pa
Agrawal, Advs.
Mr. V.P. Gupta and Mr. An
Kumar, Advocates.

versus

INCOME TAX OFFICER WARD 22(3) DELHI AND ANR

Through Mr. Sunil Agarwal, Sr. St
Counsel, Mr. Tushar Gupta
Standing Counsel and Mr.
Tiwari, Advocate

82

+ W.P.(C) 3070/2022 & CM APPL.8881/2022 (for stay)
CONCEPT INFRADEVELOPERS PVT LTD

Through Mr.Rajeev Sharma & Mr.Adi
Sharma with Mr. Shubham B
Advs.

Versus

INCOME TAX DEPARTMENT, OFFICE OF THE INCOME TAX
OFFICER WARD -6 (1), DELHI AND ANR. R

Through Mr.Sanjay Kumar, Sr. Stan
Counsel with Ms.Easha Kad
Standing Counsel.

83

+ W.P.(C) 3074/2022 & CM APPL.8887/2022 (for stay)
ABHISHEK AGGARWAL

Through Mr. P. Roychaudhuri with
Gupta, Advocates.

versus

ITO WARD 54 (1), DELHI & ANR.

Through Mr.Sanjay Kumar, Sr. Sta
Counsel with Ms.Easha Ka
Standing Counsel.

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+ W.P.(C) 3080/2022 & CM APPL.8923/2022 (for stay)
DEEPAK AGGARWAL ..
Through Mr. P. Roychaudhuri with
Gupta, Advocates.
versus

ITO WARD 54(1), DELHI & ANR.
Through Mr.Kunal Sharma, Sr. SC w
Mr.Zehra Khan, Jr. SC and
Nargotra, Adv.

85

+ W.P.(C) 3081/2022 & CM APPL.8927/2022 (for stay)
DEEPAK AGGARWAL ...
Through Mr. P. Roychaud
Gupta, Advocate
versus

ITO WARD 54 1, DELHI & ANR.
Through Mr.Kunal Sharma, Sr. SC w
Mr.Zehra Khan, Jr. SC and
Nargotra, Adv.

86

+ W.P.(C) 3290/2022 & CM APPL.9559/2022 (for stay)
RAJEEV KUMAR AGGARWAL
Through Mr.Sourav Vig & Mr.Tushar
Advs.
versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Resp
Through Mr.Abhishek Maratha, Sr. Sta
Counsel with Mr.Pratyaksh Gu
Standing Counsel.
Mr.Awadhesh Kumar Singh, Adv
R-2 & R-3.

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+ W.P.(C) 3291/2022 & CM APPL.9561/2022 (for stay)
ALOK KUMAR AGGARWAL .
Through Mr.Sourav Vig & Mr.Tushar
Advs.
versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Resp
Through Ms.Vibhooti Malhotra, Sr. St
Counsel with Mr.Shailender S
Standing Counsel & Mr.Udit S
Adv.
Mr.Awadhesh Kumar Singh, Adv
R-2 & R-3.

88

+ W.P.(C) 3438/2022 & CM APPL.10035/2022
STRATAGEM PORTFOLIO (P) LTD
Through Mr.Gautam Jain & Mr.Piyus
Kamal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2)
DELHI & ANR. Re
Through Mr.Ruchir Bhatia, Sr. Sta
Counsel with Ms.Mansie Ja

89

+ W.P.(C) 3503/2022 & CM APPL. 10328/2022
BHOLENATH FOODS LIMITED ...
Through Mr Rishabh Jain, Adv.

Versus

DY. COMMISSIONER OF INCOME TAX, CIRCLE-4(2)
NEW DELHIResp
Through Mr. Kunal Sharma, Sr Standi
counsel with Mr Zehra Khan
Shubhendu Bhattacharyya, Ad

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+ W.P.(C) 3525/2022
UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED
SAROJ BALA GUPTAP

Through Mr. Sushil K Tekriwal and
Tekriwal, Advs.

Versus

INCOME TAX OFFICER
Through Mr Ajit Sharma, Sr

91

+ W.P.(C) 3595/2022
UMESH KUMAR GUPTA ..
Through Mr. Sushil K. Tekr
with Dr. Mamta Tek

versus
INCOME TAX OFFICER Res
Through Mr. Ajit Sharma, Advocate.

92

+

W.P.(C) 3628/2022 & CM APPL. 10749/2022
SANDEEP JAIN P
Through Mr.Arnab Kumar, Mr. Rajat
Mr. Suprateek Neogi and M
Manchanda, Advs.
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22 (2), DELHI & ANR. Re
Through Mr. Sunil Kumar Agarwal,
with Mr. Tushar Gupta, J
Mr.Samarth Chaudhari, Ad

93

+

W.P.(C) 3630/2022 & CM APPL. 10759/2022
SANDEEP JAIN P
Through Mr.Arnab Kumar, Mr. Rajat
Mr. Suprateek Neogi and M
Manchanda, Advs.

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Versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22 2 DELHI & ANR. Re
Through Mr. Sunil Agarwal, Sr. St
Counsel, Mr. Tushar Gupta
Standing Counsel and Mr.
Tiwari, Advocate

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W.P.(C) 3692/2022 & CM APPL.10960/2022
MANSI AGGARWAL
Through Mr. Abhishek Garg, Advoca
Mr. Aayush Kuchhal, Mr. Y
Gaiha, Advocates
Versus

INCOME TAX OFFICER WARD 62(1) & ANR. Respond
Through Mr. Sanjay Kumar & Ms. Easha
Kadiyan, Advocates.

95

+

W.P.(C) 3699/2022 & CM APPL.10974/2022

RAKESH KUMAR AGGARWAL

Through Mr. P. Roychaudhuri with
Gupta, Advocates.

versus

ACIT, CIRCLE - 59(1), DELHI & ANR.

Through Mr. Sunil Agarwal, Sr.
Counsel, Mr. Tushar Gup
Standing Counsel and Mr
Tiwari, Advocate

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W.P.(C) 3708/2022 & CM APPL.11015/2022

PARAG GUPTA (SINCE DECEASED), THROUGH HIS LEGAL
REPRESENTATIVES - SH. PREM CHAND GUPTA Petit

Through Mr. Abhishek Ga
Mr. Aayush Kuch
Gaiha, Advocate

Versus

INCOME TAX OFFICER WARD 62(1) & ANR.

Through Mr.Kunal Sharma
Mr.Zehra Khan,
Nargotra, Adv.

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W.P.(C) 3758/2022 & CM APPL.11187/2022

SHIV KUMAR GOEL

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respon

Through Mr. Ruchir Bhatia, Sr. SC wit
Ms.Mansie Jain, Adv for Reven

98

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W.P.(C) 3774/2022 & CM APPL.11216/2022

PREM CHAND GUPTA

Through Mr. Abhishek Garg, Mr. Aa

Kuchhal and Mr. Yash Gaih

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1),
DELHI & ANR. R

Through Mr. Abhishek Maratha, Sr.
Mr. Pratyaksh Gupta, Jr.

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+ W.P.(C) 3780/2022 & CM APPL.11228/2022
SHIV KUMAR GOEL

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respon

Through Mr. Ruchir Bhatia, Sr. SC wit
Ms.Mansie Jain, Adv for Reven

100

+ W.P.(C) 3804/2022 & CM APPL.11281/2022
SHANTI LAL PORWAL ...

Through Mr. Nitin Gulati, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 59(1),
DELHI & ANR. Resp

Through Ms. Vibhooti Malhotra, Sr. SC
Mr. Shailendra Singh, Jr. SC
Mr.Udit Sharma, Adv.

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+ W.P.(C) 3808/2022 & CM APPL.11288/2022
SHIV KUMAR GOEL ...

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Resp

Through Mr. Ruchir Bhatia, Sr. SC wit
Ms.Mansie Jain, Adv for Reven

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+ W.P.(C) 3817/2022 & CM APPL.11311/2022
INDRA PORWAL ..

Through Mr. Nitin Gulati, Adv.
versus

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ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 59(1)
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Through Ms. Vibhooti Malhotra, Sr. SC
Mr. Shailendra Singh, Jr. SC
Mr.Udit Sharma, Adv.

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+ W.P.(C) 3831/2022 & CM APPL.11371/2022
DAVINDER BAJAJ Pe
Through Mr. Ved Kumar Jain, Sr. R
Mishra and Mr. Animesh Tr
Advocates.
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 67-1,
DELHI & ORS. Resp
Through Mr. Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC.
Ms. Archana Gaur, Adv. for UO

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+ W.P.(C) 3876/2022 & CM APPL.11537/2022
DEEPAK CHOUDHARY .
Through Mr. Nitin Gulati, Advocat
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 60(1), DELHI & ANR.
Through Mr. Vibhooti Malhotra, Sr
Counsel with Mr. Shailend
Mr. Udit Sharma, Advocate

105
+ W.P.(C) 3942/2022 with CM APPL. 11747/2022
UMA GOEL .
Through Mr. T.M. Shivakumar, Ad
versus

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ASSISTANT COMMISSIONER OF INCOME TAX
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Through Mr. Ruchir Bhatia, Sr. SC
Ms.Mansie Jain, Adv for R

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+ W.P.(C) 3951/2022 with CM APPL. 11773/2022
UMA GOEL

Through Mr. T.M. Shivkumar, Adv
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR.

Through Mr. Ruchir Bhatia, Sr.
Ms.Mansie Jain, Adv for

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+ W.P.(C) 4020/2022 & C.M.APPL.12027/2022

SAHIL HOME LOOMTEX PRIVATE LIMITED Petitione

Through Mr. Sunil Kumar Mukhi and
Mr. Anshul Mittal, Advs.

versus

ITO, WARD-22(1) DELHI & ANR. Res

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC
Mr. Karan Pandey, Advocate

108

+ W.P.(C) 4045/2022
ANIL KUMAR

Through Mr. Dinesh Mohan

versus

INCOME TAX OFFICER AND ANR. Resp

Through Mr. Ajit Sharma, Advocate

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+ W.P.(C) 4174/2022
MEGHA JAIN

Through Mr. Dinesh Mohan

versus

INCOME TAX OFFICER & ANR. Res

Through Mr. Ajit Sharma, Advocate.

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+ W.P.(C) 4177/2022, C.M.APPLs.12521-22/2022
SHYAMPREM ESTATE PRIVATE LIMITED (FORMERLY
KNOWN AS SPIL FINANCIAL SERVICES PVT. LTD.)

Through Mr. Nitin Gulati, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22(2), DELHI & ANR.

Through Mr. Puneet Rai, Sr. SC with
Ms. Adeeba Mujahid, Jr. SC
Mr. Karan Pandey, Advocate
Ms. Archana Gaur, Advocate

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+ W.P.(C) 4187/2022 & CM APPL. 12540/2022
SHANKER LAL SINGHANIA

Through Mr. Kapil Goel with Mr. S
Goel, Advocates.

versus

ASSISTANT COMMISSIONER OF
INCOME TAX CIRCLE 59 (1) DELHI AND ORS

Through Mr. Ajit Sharma, Advocate

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+ W.P.(C) 4260/2022 & CM APPL. 12668/2022
VEEKAY GENERAL INDUSTRIES

Through Mr. Piyush Kaushik, Advocate

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX -20, NEW
DELHI & ANR.

Through Mr. Abhishek Maratha, Sr. Sta
Counsel for Revenue.

113

+ W.P.(C) 4266/2022
N M INDUSTRIES LIMITED

Through Mr. Salil Kapoor, Mr. Sana
Mr. Sumit Lalchandani, Ms.
Kapoor, Ms. Soumya Singh,
Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 5, DELHI & ANR. Re

Through Mr.Ruchir Bhatia, Sr. SC w
Ms.Mansie Jain, Adv for Re

114

+

W.P.(C) 4348/2022 & CM APPLs.12995-96/2022
M/S PCG FINVEST LIMITED- FORMERLY KNOWN AS
SUBHRA FINVEST INDIA LIMITED ..

Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22-2,
DELHI & ORS.

Through Mr.Puneet Rai, Sr. SC wit
Ms.Adeeba Mujahid, Jr. SC
Mr. Karan Pandey, Advocat
Mr. Rajkumar Yadav, Advvs.

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BRIJ BHUSHAN GUPTA

Through Mr. Salil Kapoor, Mr. San
Mr. Sumit Lalchandani, Ms
Kapoor, Ms. Soumya Singh,
Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1,
DELHI & ANR. Res

Through Ms. Vibhooti Malhotra, Sr. St
Counsel with Mr. Shailendera
and Mr. Udit Sharma, Advvs.

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W.P.(C) 4459/2022 & CM APPLs.13299-13300/2022
BRIJ BHUSHAN GUPTA ...

Through Mr. Salil Kapoor, Mr. San
Mr. Sumit Lalchandani, Ms
Kapoor, Ms. Soumya Singh,
Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1,
DELHI & ANR. Resp

Through Ms. Vibhooti Malhotra, Sr. St

Counsel with Mr. Shailendera
and Mr. Udit Sharma, Advs.

117

+

W.P.(C) 4507/2022 & CM APPLs.13487-88/2022
PAWAN CHAUDHARY

Through Mr. Venketesh Chaurasia a
Ms. Rano Jain, Advs.

versus

ITO, WARD 35(5), DELHI & ANR.

Through Mr. Sanjay Kumar with
Ms. Easha Kadian, Advoca

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W.P.(C) 4567/2022 & C.M.Nos.13706-13707/2022
BHUSHAN LAL PANDITA

Through Mr. Jaspal Singh Sethi w
Mr.Gaurav Jain, Advocate

versus

INCOME TAX OFFICER WARD 67(1) NEW DELHI

..... Respo
Through Mr. Sunil Agarw
Counsel, Mr. Tushar
Counsel and Mr. Utka

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+

W.P.(C) 4584/2022 & C.M.Nos.13747/2022, 13824/2022
LALA SHER SINGH MEMORIAL JEEVAN VIGYAN TRUST
SOCIETY

Through Mr.Mudit Bansal and Mr.
Kumar Jain, Advocates.

versus

THE DCIT CIRCLE EXEMPT 1 (1) DELHI

Through Mr. Abhishek Maratha, Sr. S
Counsel for Revenue.

120

+

W.P.(C) 4692/2022 & C.M.Nos.14047-14048/2022
LOTUS HERBALS PVT LTD

Through Mr. Rohit Jain with Mr.
Aggarwal, and Mr.Abhishek
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Res
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal and Mr.Parth

Semwal, Junior Standing Counsel
the Revenue.

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+ W.P.(C) 4695/2022, CM APPL. 14053/2022
14263/2022
BRIJ BHUSHAN GUPTA
Through Mr. Salil Kapoor
Mr. Sumit Lalcha
Kapoor, Ms. Soum
Tarun Chanana, A
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1,
DELHI & ANR. Respo
Through Ms. Vibhooti Malhotra, Sr. St
Counsel for Revenue
Mr.Shailendra Singh, Jr Stand
Counsel & Mr.Udit Sharma, Adv
respondent No.1.

122

+ W.P.(C) 4697/2022, CM APPL. 14061/2022
MOHIT BAJAJ ...
Through Mr. Kushank Sindhu, Ms.
Ghai, Mr. Anmol Singh an
Mr. Aditya Sain, Advocat
versus
UNION OF INDIA AND ORS
Through Mr. Mohit Sharma, Sr. Pa
for UOI
Mr. Abhishek Maratha, Sr
Counsel for Revenue.

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+ W.P.(C) 4737/2022, CM APPL. 14170/2022
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KARAN VIR SINGH
Through Mr. Dhruv Agrawa
with Mr. Nishit
Kapoor and Mr. H
Advocates.
versus

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W.P.(C) 10/2022 and connected matters
UNION OF INDIA & ORS.

Through

Mr. Ajit Sharma,

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W.P.(C) 4777/2022, C.M.APPL.14308/2022

VINAY KUMAR DHINGRA

Through

Mr.Mudit Bansal and Mr.
Kumar Jain, Advocates.

versus

INCOME TAX OFFICER WARD 63 (1), DELHI Respon

Through Mr. Sanjay Kumar, Advocate.

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+

W.P.(C) 4791/2022, C.M.APPL.14335/2022

AJANTA POLYMERS PRIVATE LIMITED

Through

Mr. Gaurav Jain with Ms.
Goyal and Mr. Shubham Gu
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1)
DELHI AND ANR Respon

Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal and Mr.Parth
Semwal, Junior Standing Couns
the Revenue.

126

+

W.P.(C) 4798/2022

ASHISH JAIN

Through

Mr. Dinesh Mohan

versus

INCOME TAX OFFICER AND ANR Resp

Through Mr. Ajit Sharma, Advocate.

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W.P.(C) 4801/2022

RAJIV GUPTA HUF

Through

Mr.Ajay Wadhwa,
Ms. Maulshree Ag

versus

INCOME TAX OFFICER WARD 54 1 & ORS. Responde
Through Mr. Kunal Sharma, Advocate.

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W.P.(C) 4808/2022, C.M.APPL.14372/2022

MR. NEERAJ AGGARWAL

Through

Mr. S. Krishnan, Adv

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Res

Through Ms. Vibhooti Malhotra, Sr. S

Counsel with Mr.Shailendra S

Mr.Udit Sharma, Adv.

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W.P.(C) 4818/2022, C.M.APPLs.14395-96/2022

VINOD KUMAR GUPTA HUF

Through

Mr. Ved Kumar Jain, Ms.

Mishra and Mr. Animesh T

Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE - 43-
& ORS. Responde

Through Mr.Puneet Rai with Ms.Adeeba

Mujahid and Mr. Karan Pandey,

Advocates.

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W.P.(C) 10/2022 and connected matters

Pa

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+

W.P.(C) 4811/2022, C.M.APPL.14380/2022

M/S. CIGMA EVENTS P LTD

Through

Mr. S. Krishnan, Advocat

versus

INCOME TAX OFFICER & ANR.

..... Resp

Through Mr. Kunal Sharma, Advocate.

Ms. Saroj Bidawat, Advocate

UOI.

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BC EXPORTS

...

Through Dr.Rakesh Gupta, Mr.Somi
& Mr.Anshul Mittal, Advo
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
58(1),DELHI & ANR. Res
Through Ms. Vibhooti Malhotra, Advo
with Mr. Shailendra Singh a
Udit Sharma, Advocates.

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NITIN SAXENA

Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49-1
& ANR.

Through Mr. Abhishek Maratha, Sr
Counsel for Revenue.

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26875/2022

CLASSIC FINCAP PRIVATE LIMITED ...

Through Ms. Prem Lata Bansal, Sr
with Mr. Divyanshu Aggar
Mr. Paras Chaudhary Advo

versus

INCOME TAX OFFICER & ANR.

Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr
Nargotra, Adv. for responden
Ms. Saroj Bidawat, Advocate
UOI.

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+ W.P.(C) 4924/2022 & C.M.APPL.14688/2022
JAGMOHAN GARG (ERSTWHILE DIRECTOR OF COMPETENT
REAL ESTATE DEVELOPERS PVT. LTD.)

Through Mr. Vijay Singh
Sahay, Advocate

versus

UNION OF INDIA & ORS.

Through

Ms. Saroj Bidaw
UOI.

Through

Mr.Zoheb Hossai
Mr.Vipul Agrawa
Sewwal, Junior
the Revenue.

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W.P.(C) 4946/2022, C.M.APPL.14724/2022
KARNIK RAJAT

Through

Mr. Rohit Jain with Mr.
Aggarwal, and Mr.Abhisek
Advocates.

versus

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ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respo

Through Mr. Ajit Sharma, Advocate.

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W.P.(C) 4956/2022, C.M.APPL.14735/2022
VINOD KUMAR GUPTA HUF

Through

Mr. Ved Kumar Jain, Ms.
Mishra and Mr. Animesh T
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE - 43-
& ORS.

..... Resp

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC wit
Mr. Karan Pandey, Advocate.

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W.P.(C) 5018/2022 & C.M.APPL.14953/2022
BALDEV KRISHNA SHARMA

Through

Ms. Smriti Sahay, Mr. Al
and Mr. M. Goswami, Advo

Versus

UNION OF INDIA & ORS.

Through

Mr. Krishna Kumar
Counsel with Ms. R
Mr. Pradeep Tiwari
1/UOI.
Mr. Sunil Agarwal,
Counsel, Mr. Tusha
Standing Counsel a

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W.P.(C) 5024/2022, C.M.APPL.14974/2022

UMA SHANKER

Through Mr. Piyush Kaushik, Advo

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versus

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DELHI & ANR.

..... Resp

Through Mr. Ajit Sharma, Advocate.

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W.P.(C) 5027/2022, C.M.APPL.14976/2022

RENU MITTAL

Through Ms. Rashmi Chopra and Ms
C. Chaturvedi and Ms.Son
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 58(1)
DELHI AND ANR.

..... Resp

Through Ms. Vibhooti Malhotra, Sr. St
Counsel for Revenue
Mr.Shailendra Singh, Jr Stand
Counsel & Mr.Udit Sharma, Adv

141

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W.P.(C) 5064/2022, C.M.APPL.15046/2022

NITIN SAXENA

Through Mr. Salil Kapoor
Mr. Sumit Lalch
Kapoor, Ms. Sou
Tarun Chanana,

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49-1
& ANR.

..... Respon

Through Mr. Abhishek Maratha, Sr. Sta
Counsel for Revenue.

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W.P.(C) 5119/2022 & CM APPL.15178/2022

SUN PARKS PRIVATE LIMITED

Through Mr. Saurabh Dev
Ms. Kanika Jain

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ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE (22)
2, DELHI Respo
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC wit
Mr. Karan Pandey, Advocate.

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+ W.P.(C) 5138/2022 & CM APPL.15285/2022
SANDEEP SETHI
Through Mr. Bhuvnesh Satija and M
Prasad, Advocates.
versus

ASSISTANT COMMISSIONER OF INCOME TAX
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Through Mr. Ajit Sharma, Advocate

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+ W.P.(C) 5143/2022, CM APPL. 15293/2022
SMT. NAVNEET KAUR KOCHHAR
Through Mr.Rajeev Sharma & Mr.Ad
Sharma with Mr. Shubham
Advs.
versus

INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX
OFFICER WARD 54(1) DELHI & ANR. R
Through Mr.Zoheb Hossain, Sr. SC wi
Mr.Vipul Agrawal and Mr.Par
Semwal, Junior Standing Cou
the Revenue.

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+ W.P.(C) 5145/2022, CM APPL. 15297/2022, CM APPL.17
27/2022
APOLLO INTERNATIONAL LIMITED P
Through Mr. Manu K. Giri, Advcoate

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Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr
Nargotra, Adv.

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SRKK ASSOCIATES PRIVATE LIMITED Petition
Through Mr. Ved Kumar Jain, Ms. Rich
Mishra and Mr. Animesh Tripa
Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 22-2,
DELHI & ORS. Respond
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC wit
Mr. Karan Pandey, Advocate.
Mr.N.K.Agarwal, Advocate for
UOI.

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+ W.P.(C) 5157/2022, CM APPL. 15324/2022
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Through Mr. Sharad Agarwal and M
Ghai, Advocates.

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..... Re
Through Ms. Vibhooti Malhotra, Advoc

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+ W.P.(C) 5170/2022, CM APPL. 15348/2022
MANISH KAPOOR

Through Mr. Manuj Sabharwal, Adv

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versus

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Through Mr. Sanjay Kumar, Advocate.

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NAVNEET KAUR KOCHHAR

Through Mr.Rajeev Sharma & Mr.Ad
Sharma with Mr. Shubham
Advs.

versus

INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX
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Mr.Vipul Agrawal and Mr.Par
Semwal, Junior Standing Cou
the Revenue.

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M/S CARISSA INVESTMENT PVT. LTD. Pe
Through Mr.Bhavnesb Saini, Mr. Ne
and Mr. Karan Chawla, Adv

versus

THE DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(2)
DELHI & ANR. Resp
Through Mr.Sanjay Kumar, senior stand
counsel for the Revenue.

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MD OVERSEAS PRIVATE LIMITED Pe
Through Mr. Ved Kumar Jain, Ms. R
Mishra and Mr. Animesh Tr
Advocates.

versus

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Through Mr.Sanjay Kumar, Advcoate.
Mr. Ruchir Mishra and Mr.
Kr. Tiwari, Advocates for

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SATISH BANSAL P
Through Mr. Ved Kumar Jain, Ms.
Mishra and Mr. Animesh T
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Through Mr. Abhishek Maratha, Advocat
respondent No.1.
Mr. Om Prakash with
Mr. Ghanshaym Singh, Mr. Devv
Yadav, Advocates for responde
No.4.

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W.P.(C) 5233/2022, CM APPL. 15640/2022

M/S. SHRI NIWAS PULSES (P) LTD

Through Mr. S. Krishnan, , Advoc
versus

INCOME TAX OFFICER & ORS.

Through Mr. Sanjay Kumar and Ms.Eash
Kadian, Advocates.

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RAM KALI

Through Ms. Divya and Mr.Ruchesh
Advocates.

versus

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ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE

43(1), DELHI & ANR.

Through Mr. Sunil Agarwal, Sr. Sta
Counsel, Mr. Tushar Gupta,
Standing Counsel and Mr. U
Tiwari, Advocate for Reven

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RENU MITTAL

Through Ms. Divya and Mr.Ruchesh
Advocates.

versus

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Through Mr. Sanjay Kumar and Ms.Ea
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Through Mr. Gautam Jain and Mr.P
Kumar Kamal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2)

DELHI & ANR.

Through Mr. Sunil Agarwal, Sr. Standi
Counsel, Mr. Tushar Gupta, Jr
Standing Counsel and Mr. Utka

Tiwari, Advocate for Revenue.

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SHRI. ANUP KUMAR HUF
Through Mr. S. Krishnan and Mr.
Kumar, Advocates.
versus

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Through Mr. S. Krishnan and Mr. Rake
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Through Ms. Vibhooti Ma

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RAMESH CHANDER KALRA Petition
Through Mr. Ved Kumar Jain, Ms. Richa
Mishra and Mr. Animesh Tripath
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Through Mr. Abhishek Maratha, Advo
Mr. Gigic George and Mr.Dh
Singh, Advocates for R-4/U

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POPULATION SERVICES INTERNATIONAL
Through Mr. Aditya Vohr
Naresh, Advocat
versus

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DEPUTY COMMISSIONER OF INCOME TAX & ORS.

Through Ms. Vibhooti Ma

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AJAY JAIN

Through Mr. Ved Kumar Jain, Ms.
Mishra and Mr. Animesh T
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-59-1,
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Through Mr. Ajit Sharma, Mr. L. S. Ha
Advocates.

Mr. Ayush Kaushik, Advocates
UOI.

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NISHA GOEL

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Bhuwania and Ms. Dhriti
Advocates.

versus

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Through Mr. Kunal Sharma, Advocate.

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KUBER PLANTERS LIMITED

Through: Ms. Ekashara Mahajan and
Adiraj Bali, Advocates.

versus

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Through Mr. Ved Kumar Jain, Ms.
Mishra and Mr. Animesh T
Advocates.
versus

INCOME TAX OFFICER, WARD 60(5), DELHI & ORS. R
Through Mr. Ajit Sharma, Mr. L. S. H
Advocates
Mr. Ved Prakash Tripathi, Ad
for respondent No.5.

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Through Ms. Divya and Mr.Ruchesh Si
Advocates.
versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE
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Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC
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MS.PRITIE THAPAR ..
Through Mr. Bhuvnesh Satija and
Prasad, Advocates.

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Through Ms. Rano Jain and Mr. Ve
Chaurasai, Advocate.

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Through Mr. Venketesh Chaurasaia a
Rano Jain, Advocates.

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Through Mr. Aditya Vohra and Mr.
Naresh, Advocates.
versus

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Through Ms. Vibhooti Malhotra, Advoca

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POPULATION SERVICES INTERNATIONAL
Through Mr. Aditya Vohra and Mr.
Naresh, Advocates.
versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.
..... Res
Through Ms. Vibhooti Malhotra, Advoca

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ANIL KUMAR
Through Mr. Ms.Kavita
Kulkarni, Mr.
Mann, Mr. Adit
Prabhakar
Aggarwal, Advo
versus

INCOME TAX OFFICER WARD 54(1) DELHI AND ANR.
..... Res
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr.
Nargotra, Adv.

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CADENCE REAL ESTATES PRIVATE LIMITED .

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and M
Aggarwal, Advocates.

versus

INCOME TAX DEPARTMENT AND ANR.

Through Mr.Zoheb Hossa
Mr.Vipul Agraw
Semwal, Junior
the Revenue.

175

+ W.P.(C) 6401/2022 and CM APPL. 19382/2022

ANKIT GAUR

Through: Mr.Risabh Nang

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versus

INCOME TAX OFFICER WARD 60(5) NEW DELHI & ORS.

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Through: Mr. Ajit Sharma, Adv.

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ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and
Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

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Through Mr.Zoheb Hossain, Sr. SC
Mr.Vipul Agrawal and Mr.
Semwal, Junior Standing
the Revenue.

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SERVICES INDIA PVT LIMITED

..... Petition

Through: Mr. Mayank Nagi, Advocate

versus

DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 4(2) DELHI & ORS.

..... Respo

Through Ms. Vibhooti Malhotra, Sr
Counsel for Revenue with
Mr.Shailendra Singh, Jr S
Counsel & Mr.Udit Sharma,
respondent No.1.

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REKHA GUPTA

..... Pe

Through: Mr. Ishan Garg, Advocate
versus

THE INCOME TAX OFFICER & ORS.

..... Responde

Through Ms. Vibhooti Malhotra, Sr. S
Counsel for Revenue with
Mr.Shailendra Singh, Jr Stan
Counsel & Mr.Udit Sharma, Ad
respondent No.1.

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SHARAD GARG

Through Mr.Venketesh Cha
Rano Jain,Advs.

versus

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Through Mr.Zoheb Hossain, Sr. SC
Mr.Vipul Agrawal and Mr.
Semwal, Junior Standing
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Through Mr. Salil Kapoor
Mr. Sumit Lalcha
Kapoor, Ms. Soum
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versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1
DELHI

..... Resp

Through Ms.Vibhooti Malhotra, Sr.SC.
Mr. Shaliendra Singh and Mr.

Sharma, Advocates.

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Through

Mr. Ved Kumar J
Mishra and Mr.
Advocates.

versus

INCOME TAX OFFICER, WARD 69-1 & ORS. Respond
Through: Mr. Sunil Agarwal, Sr. Stand
Counsel, Mr. Tushar Gupta, J
Standing Counsel and Mr. Utk
Tiwari, Advocate for Revenue
Mr. Satya Ranjan Swain, Sr.
Counsel with Mr.Kautilya Bir
Pratyashish Mohanty, Advocat
R-4.

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ATS TOWNSHIP PVT. LTD.

Through Mr.Harshit Batr
Advs.

versus

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Through Mr.Kunal Sharma, Sr. SC.

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SHIV KUMAR GUPTA

Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates

versus

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Through Mr.Ajit Sharma, Sr. SC.

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Through Mr. Sunil Kumar Mukhi an
Mr. Anshul Mittal, Adv.
versus

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Mr.Zehra Khan, Jr. SC and Mr.
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ABHISHEK ARORA
Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates
versus

ASSISTANCE COMMISSIONER OF INCOME TAX, WARD 59-1,
DELHI & ANR. Respo
Through Mr.Ajit Sharma, Sr. Standing

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+ W.P.(C) 13746/2021 & CM APPL.43420/2021
ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED
Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and M
Aggarwal, Advocates.
versus

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..... Resp
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr.
Nargotra, Adv.

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ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and
Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respond
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr.
Nargotra, Adv

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SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE
LIMITED

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and M
Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR.

..... R
Through Mr.Ruchir Bhatia, Sr. SC wit
Ms.Mansie Jain, Adv for Reve

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ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and
Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respon
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal and Mr.Parth
Semwal, Junior Standing Couns

the Revenue.

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W.P.(C) 13760/2021 & CM APPL.43449/2021

SHIKHI ESTATES PRIVATE LIMITED

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and
Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR.

Through Mr.Ruchir Bhatia, Sr. SC wit
Ms.Mansie Jain, Adv for Reve

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W.P.(C) 13814/2021& CM APPL. 43599/2021

RSND PROJECTS PRIVATE LIMITED

Through Mr. T.M. Shivakumar, Adv.

versus

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INCOME TAX OFFICER WARD 20(3) & ANR. Respon

Through Mr. Sunil Agarwal, Sr. Stand
Counsel, Mr. Tushar Gupta, J
Standing Counsel and Mr. Utk
Tiwari, Advocate for Revenue

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W.P.(C) 13815/2021 & CM APPL.43600/2021

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and M
Aggarwal, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

Through Mr.Sanjay Kumar, Sr. SC, Ms.E
Kadiyan, Adv.

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+ W.P.(C) 13825/2021 & CM APPL. 43626/2021
SHIKHI ESTATES PRIVATE LIMITED ..
Through Mr. Ms.Kavita Jha, Mr. V
Kulkarni, Mr. Udit Nares
Mann, Mr. Aditya Bali, M
Prabhakar and M
Aggarwal, Advocates.
versus

INCOME TAX OFFICER & ANR. Re
Through Mr. Ruchir Bhatia, Sr. SC wi
Ms.Mansie Jain, Adv for Reve

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+ W.P.(C) 13888/2021 & CM APPL. 43850/2021
NIDHI GUPTA
Through Mr.Sandeep Chilan
Ms.Shambhavi Sinha, Mr.P
Chatterjee, Mr.Shekhar S
Mr.Abdullah Tanveer, Adv
versus

PRINCIPAL COMMISSIONER OF INCOME
TAX & ANR. Resp
Through Mr.Kunal Sharma, Sr. SC with
Mr.Zehra Khan, Jr. SC and Mr
Nargotra, Adv.

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+ W.P.(C) 13901/2021 & CM APPL. 43877/2021
MINAKSHI AGGARWAL
Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates
versus

INCOME TAX OFFICER, WARD 60-4 & ANR. Respond
Through Ms.Vibhooti Malhotra, Sr. SC
Mr.Shaliender Singh, Jr. SC,
Sharma, Adv.

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+ W.P.(C) 13907/2021 & CM APPL. 43889/2021
SHIV KUMAR GUPTA -HUF

Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates
Versus

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INCOME TAX OFFICER, WARD 58-7 & ANR. Respon
Through Mr. Ajit Sharma, Sr. SC with
Mr.Anand Ram Mishra,Adv.

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+ W.P.(C) 14049/2021 & CM APPL. 44358/2021
DEVI DASS HUF

Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates
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INCOME TAX OFFICER, WARD 59-8 & ANR. Respond
Through Mr. Ajit Sharma, Sr. SC.

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+ W.P.(C) 14053/2021 & CM APPL. 44366/2021
MUKESH ARORA

Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates
versus

INCOME TAX OFFICER, CIRCLE 59-1 & ANR. Respo
Through Ms.Vibhooti Malhotra, Sr. S
Mr.Shaliender Singh, Jr. SC
Sharma, Adv.

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+ W.P.(C) 14100/2021 & CM APPL.44486/2021
MUKESH ARORA -HUF

Through Mr. Salil Kapoor, Mr. Sa
Mr. Sumit Lalchandani, M
Kapoor, Ms. Soumya Singh
Tarun Chanana, Advocates

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versus
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Through Ms.Vibhooti Malhotra, Sr. SC
Mr.Shaliender Singh, Jr. SC,
Sharma, Adv.
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SANJIV MAHESHWARIPet
Through Mr.Ashish Middha, Adv.
versus
PR. COMMISSIONER OF INCOME TAX & ANR. Respon
Through Mr.Kunal Sharma, Sr. SC wit
Mr.Zehra Khan, Jr. SC and M
Nargotra, Adv.
201
+ W.P.(C) 14266/2021 & CM APPL.44953/2021
REENA SINGH Peti
Through Ms. Divya and Mr.Ruchesh
Advs.
versus
ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.
..... Resp
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC wit
Mr. Karan Pandey, Advocate.
Ms. Archana Gaur, Adv. for UO
Mr.Rishabh Sahu, Central Govt
Counsel for R-3.
202
+ W.P.(C) 14337/2021
SUHARSH ARORA
Through Mr. Ved Kumar Ja
Mishra and Mr. A
Advocates.

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Versus
INCOME TAX OFFICER, WARD 48-1 & ORS. Respond

Through Mr. Abhishek Ma
Mr. Sandeep Tya
respondent No.4

203

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W.P.(C) 14533/2021 & CM APPL.45713/2021
RAVI KUMAR GUPTA

Through

Mr. Aditya Dewa
Mishra, Mr.
Advocates.

versus

UNION OF INDIA AND ORS

..... Re

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC w
Mr. Karan Pandey, Advocate.

204

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W.P.(C) 14610/2021 & CM APPL.46026/2021
SANGITA GARG

Through

Ms. Vaishali Gu
Mr. Anubhav Gup

versus

OFFICE OF INCOME TAX OFFICER, WARD 59(3), DELHI &
ORS. Resp

Through Mr.Ajit Sharma, Advocate.
Mr.Narendra Kumar Srivastava,
Advocate for R-4.

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W.P.(C) 10/2022 and connected matters

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W.P.(C) 14711/2021 & CM APPL.46325/2021
SUSHMA GOEL

Through

Ms.Vaishali
Gupta, Advs.

Versus

OFFICE OF INCOME TAX OFFICER, WARD 59(6), DELHI
& ORS. Res

Through Ms.Vibhooti Malhotra, Sr. S
Mr.Shaliender Singh, Jr. SC
Sharma, Adv. for Revenue.
Mr. Avnish Singh, Sr. CGSC

Ms. Prithvi Yadav, Advocate
4/UOI.

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+ W.P.(C) 14712/2021 & CM APPL.46327/2021 (for inter

UPENDRA GULATI

Through

Ms.Vaishali
Gupta, Advs.

versus

OFFICE OF ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 28(1), DELHI & ORS.

Through Mr.Ajit Sharma, Sr. SC w
Mr.Anant Ram Mishra, Adv

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+ W.P.(C) 15074/2021 & CM APPL.47528/2021
SANJAY KUMAR

Through

Mr.Sagar Rohatg

versus

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ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Responde

Through Mr.Abhishek Maratha, Sr. SC,
Mr.Pratyaksh Gupta, Jr. SC fo
Revenue.

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+ W.P.(C) 15090/2021 & CM APPL.47574/2021 (for stay)
POOJASMIT INVESTMENTS AND
LIMITED

Through

Mr. Salil Ka
Mr. Sumit La
Kapoor, Ms.
Tarun Chanan

Versus

INCOME TAX OFFICER, WARD 20-1 DELHI & ANR.

..... Responde

Through Mr.Ruchir Bhatia, Sr. SC wit
Ms.Mansie Jain, Adv for Reve

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

% 02.06.2022 Arguments heard in part. List on 3rd June, 2022 at 2:30 p.m. MANMOHAN, J
MANMEET PRITAM SINGH ARORA, J JUNE 02, 2022 j/msh