

Ganesh Dass Khanna vs Income Tax Officer And Anr on 28 November, 2022

Author: Rajiv Shakdher

Bench: Rajiv Shakdher

\$~18 to 32 & 42 to 49

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 11527/2022 & CM Appl.34097/2022 [for stay]

GANESH DASS KHANNA

..... Petiti

versus

INCOME TAX OFFICER AND ANR

..... Respon

+ W.P.(C) 12481/2022 & CM Appl.37682/2022

PYTEX IMPEX PRIVATE LIMITED

..... Petiti

versus

ASSISTANT COMMISSIONER OF INCOME TAX

CIRCLE 19(1), DELHI & ANR. Respondents

+ W.P.(C) 12281/2022 & CM Appl.36873/2022

M R AUXILIARY SERVICES PRIVATE LIMITED..... Petitioner

versus

INCOME TAX OFFICER & ANR.

..... Respon

+ W.P.(C) 13003/2022 & CM Appl.39410/2022

AMIT JAIN

..... Petiti

versus

ASSISSTANT COMMISSIONER OF INCOME

TAX CIRCLE 58(1) DELHI Respondent

+ W.P.(C) 13050/2022 & CM Appl.39531/2022

BHARTI MEHTA

..... Petiti

versus

ITO, WARD 35(1) DELHI & ANR.

..... Respon

W.P.(C) 11527/2022 & connected

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+ W.P.(C) 13843/2022

GEEKEN SEATING COLLECTION PRIVATE

LIMITED

..... Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ANR. Respondent
+ W.P.(C) 13903/2022 & CM Appl.42502/2022
SHIRISH JAIN Petitioner

versus

INCOME TAX OFFICER WARD 70-1,
DELHI & ANR. Respondent
+ W.P.(C) 13995/2022 & CM Appl.42833/2022
VINOD KUMAR GUPTA Petitioner

versus

ITO, WARD- 43(6), DELHI & ANR. Respondent
+ W.P.(C) 14018/2022 & CM Appl.42866/2022
KULDEEP SINGH Petitioner

versus

ITO, WARD 45(1) DELHI & ORS. Respondent
+ W.P.(C) 14656/2022 & CM Appl.44876/2022
AMIT AZAD -FORMER PARTNER OF
DISSOLVED AZAD FINANCIAL SERVICES Petitioner

versus

INCOME TAX OFFICER WARD 43-6,
DELHI & ANR. Respondent

W.P.(C) 11527/2022 & connected 2

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+ W.P.(C) 14765/2022 & CM Appl.45393/2022
USHA FINANCIAL SERVICES PVT LTD Petitioner
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 25(1) & ORS. Respondent
+ W.P.(C) 15065/2022
BRAJENDRA KUMAR AGRAWAL Petitioner

versus

ACIT, CIRCLE 34(1) DELHI & ORS. Respondent
+ W.P.(C) 15121/2022 & CM Appl.46761/2022

SOUTH EAST UP POWER TRANSMISSION
COMPANY LIMITED

..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE-19 DELHI & ORS.

..... Respondents

+ W.P.(C) 15316/2022 & CM Appl.47577/2022
ORRIS INFRASTRUCTURE (P) LTD

..... Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE- 19(1) DELHI

..... Respondent

+ W.P.(C) 15481/2022 & CM Appls.48152-53/2022
KANIKA SHARMA

..... Petitioner

versus

INCOME TAX OFFICER WARD 28(1),
DELHI & ORS.

..... Respondent

W.P.(C) 11527/2022 & connected

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+ W.P.(C) 13318/2022
DEVESH ANAND

..... Petitioner

versus

INCOME TAX OFFICER

..... Respondent

+ W.P.(C) 13389/2022
SUNIL NOSARIA

..... Petitioner

versus

INCOME TAX OFFICER, WARD 21(1),
DELHI

..... Respondent

+ W.P.(C) 13397/2022
RITA SOMANI

..... Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME
TAX AND ANR

..... Respondents

+ W.P.(C) 13464/2022
SAMTA EDUCATIONAL MINORITY TRUST

..... Petitioner

versus

INCOME TAX OFFICER WARD EXEMPTION

2(1) DELHI & ORS. Respondents

+ W.P.(C) 13580/2022
KARTIK INFRATOWN PRIVATE LIMITED Petitioner
versus

ITO, WARD 14(1) NEW DELHI & ORS. Respondents
W.P.(C) 11527/2022 & connected 4/8

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+ W.P.(C) 13725/2022
ANITA KATHURIA Petitioner
versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 28(1), NEW DELHI & ANR. Respondents

+ W.P.(C) 13728/2022
KRISHNA KUMAR AGRAWAL Petitioner
versus

ITO, WARD 43(6) DELHI & ORS. Respondents

+ W.P.(C) 13744/2022
JHAWAR LAL JAIN Petitioner
versus

ACIT CIRCLE 49(1) DELHI & ANR. Respondents

Counsel for the petitioner/assessee: Mr Aseem Chawla with Shamik Saha, Ms Basayar Khan, Ms Pratishtha Chaudhary and Aditya Gupta, Advs. in W.P.(C) 11527/2022; Mr Amol Sinha with Ashvini Kumar, Advs. in W.P.(C) 12481/2022; Mr Vaibhav Kul Adv. in W.P.(C) 12281/2022; Mr Nitin Gulati with Ms Reena Advs. in W.P.(C) 13003/2022; Mr Salik Kapoor with Mr Sumit Lalchandani, Ms. Ananya Kapoor and Mr Vibhu Jain, Advs. in W.P.(C) nos.14656/2022, 15481/2022 & 13389/2022; Ms Nivedi with Mr Ruchesh Sinha, Advs. in W.P.(C) nos.13995/2022, 14018/2022, 15065/2022, 13464/2022, 13580/2022, 13728/2022 Richa Mishra, Adv. W.P.(C) 14765/2022; Mr Anand Chaudhuri, in W.P.(C) 15316/2022; Mr V.P. Gupta with Mr Anunav Kumar, Advs. in W.P.(C) 13318/2022.

W.P.(C) 11527/2022 & connected

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Counsel for the respondent/revenue: Mr Puneet Rai, Sr Counsel; Mr Abhishek Maratha, Sr Standing Counsel; Mr S Kumar Pandey, Sr Standing Counsel with Mr Vinod Tiwari M Tripathi, Advs.; Mr Sunil Agarwal, Sr Standing Counsel Tushar Gupta and Mr Utkarsh Tiwari, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% 28.11.2022 [Physical Hearing/Hybrid Hearing (as per request)] CM Appl.48153/2022 in W.P.(C) 15481/2022

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing. W.P.(C) 11527/2022 & CM Appl.34097/2022 [Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 12481/2022 & CM Appl.37682/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 12281/2022 & CM Appl.36873/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 13003/2022 & CM Appl.39410/2022 [Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 13050/2022 & CM Appl.39531/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 13843/2022 W.P.(C) 13903/2022 & CM Appl.42502/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 13995/2022 & CM Appl.42833/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 14018/2022 & CM Appl.42866/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 14656/2022 & CM Appl.44876/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 14765/2022 & CM Appl.45393/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 11527/2022 & connected 6/8 W.P.(C) 15065/2022 W.P.(C) 15121/2022 & CM Appl.46761/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 15316/2022 & CM Appl.47577/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 15481/2022 & CM Appls.48152/2022[Application filed on behalf of the petitioner seeking interim relief] W.P.(C) 13318/2022 W.P.(C) 13389/2022 W.P.(C) 13397/2022 W.P.(C) 13464/2022 W.P.(C) 13580/2022 W.P.(C) 13725/2022 W.P.(C) 13728/2022 W.P.(C) 13744/2022

2. We are told, that the pleadings in some of the above-captioned matters are not complete.

3. Accordingly, list the matters before the concerned Registrar on 09.01.2023 for completion of pleadings.

4. Counsel for the respondents/revenue will file written submissions, not exceeding three pages each, at least one week before the next date of hearing.

4.1 The written submissions will be accompanied by a chart in a landscape mode, giving brief details of each matter. This chart will be prepared by the counsel for revenue and finalized after taking input from counsels appearing for the assesses so that there is no dispute regarding the basic and essential facts.

5. Insofar as the counsel for the assesseees are concerned, they will file their written submissions concerning their respective matter, in the like manner.

W.P.(C) 11527/2022 & connected 7/8

6. We also urge the counsel for the assesseees to sit together, so that the written submissions filed are not repetitive. 6.1 The written submissions will be filed at least one week before the next date of hearing.

7. List the matters before the Court on 23.05.2023.

RAJIV SHAKDHER, J TARA VITASTA GANJU, J NOVEMBER 28, 2022 /pmc Click here to check corrigendum, if any W.P.(C) 11527/2022 & connected 8/8