

M/S Bcl Secure Premises Pvt. Ltd vs Union Of India & Ors on 14 January, 2025

Author: Yashwant Varma

Bench: Yashwant Varma

\$~57 to 323

* IN THE HIGH COURT OF DELHI AT NEW DELHI

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+ W.P.(C) 13458/2022

M/S BCL SECURE PREMISES PVT. LTD.Petitioner

versus

UNION OF INDIA & ORS.

58

+ W.P.(C) 14411/2022

SH. RAM AVTAR AGARWAL

versus

UNION OF INDIA AND ORS

59

+ W.P.(C) 262/2023

AADHAR TOURS AND TRAVELS PVT LTD

versus

UNION OF INDIA & ORS.

60

+ W.P.(C) 14786/2022

AVINASH KUMAR SETIA

versus

INCOME TAX OFFICER, WARD 30-1, EARLIER KNOWN
AS ASST. COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE -15, DELHI & ANR.Respondents

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+ W.P.(C) 15952/2022

PRATT AND WHITNEY CANADA
SEA PTE LTD

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ANR.Respondents

W.P.(C) 13458/2022 & Connected Matters

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+ W.P.(C) 16664/2022
MUMTAZ PATEL SIDDIQUI

versus

ASSESSING OFFICER, INCOME TAX
DEPARTMENT, WARD NO. 30(5), DELHI.....Respondent

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+ W.P.(C) 5632/2023
DEEPAK GUPTA

versus

NATIONAL FACELESS ASSESSMENT
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+ W.P.(C) 5635/2023
ANKITA GARG

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+ W.P.(C) 5638/2023
SATISH GOYAL

versus

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+ W.P.(C) 5645/2023
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versus

ACIT, CIR 25(1), DELHI & ANR.

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+ W.P.(C) 5646/2023
PAWAN SINGLA

versus

INCOME TAX OFFICER WARD 43(6)

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ORS.

68

+ W.P.(C) 5648/2023
NORTH TOWN ESTATES PRIVATE LIMITEDPetitioners
versus

DEPUTY COMMISSIONER OF INCOME
TAX CIRCLE 16(1) & ANR.Respondents

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+ W.P.(C) 5651/2023
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+ W.P.(C) 5652/2023
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+ W.P.(C) 5658/2023
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ITO WARD 43(6) DELHI & ANR.

72

+ W.P.(C) 8064/2024 & CM APPL. 33261/2024 (STAY)
NIRMAL KUMAR DHAMMANIPetiti

versus

INCOME TAX OFFICER WARD 28(1),

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DELHI

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+ W.P.(C) 298/2023
DIVYA BUILDMART PVT LTD

versus

UNION OF INDIA & ORS.

74

+ W.P.(C) 1005/2023
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versus

ASSISTANT COMMISSIONER OF INCOME
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+ W.P.(C) 1509/2023
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DELHI & ANR.

76

+

W.P.(C) 2232/2023
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versus

DEPUTY COMMISSIONER OF INCOME
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77

+

W.P.(C) 2370/2023
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versus

ITO WARD, 50(1) NEW DELHI & ORS.

W.P.(C) 13458/2022 & Connected Matters

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W.P.(C) 2543/2023
RAJ INFRA REALTORS PRIVATE LIMITEDPetitione

versus

INCOME TAX OFFICER WARD 21(1)
DELHI & ORS.

79

+

W.P.(C) 2844/2023
SV REALTORS PRIVATE LIMITED

versus

THE ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE-22 (2) NEW DELHI & ANR.Responden

80

+

W.P.(C) 2889/2023
ASP DEVELOPERS PRIVATE LIMITEDPetitioner

versus

ITO WARD 1(1) NEW DELHI & ORS.

81

+

W.P.(C) 2890/2023
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versus

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versus

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W.P.(C) 13458/2022 & Connected Matters

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TAX CIRCLE 52 1 DELHI

83
+ W.P.(C) 2896/2023
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.....Petitione

versus

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.....Responde

84
+ W.P.(C) 3005/2023
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85
+ W.P.(C) 3068/2023
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86
+ W.P.(C) 3097/2023
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87
+ W.P.(C) 3106/2023

DIVINE SOFTECH PRIVATE LIMITED

versus

INCOME TAX OFFICER, WARD 7(1),

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ANR.

88

+

W.P.(C) 3136/2023

AMIT JAIN

versus

INCOME TAX OFFICER WARD 47(1), DELHI ...Responden

89

+

W.P.(C) 3138/2023

PAWANSUT MEDIA SERVICES PVT LTD.

versus

INCOME TAX OFFICE WARD 19 3 NEW

DELHI AND ANR.

.....Respondents

90

+

W.P.(C) 3172/2023

HARJEET SINGH KANDHARI

versus

INCOME TAX OFFICER WARD 53(1)

DELHI & ORS.

91

+

W.P.(C) 3223/2023

AMIT JAIN (HUF)

versus

INCOME TAX OFFICER WARD 35(1)

NEW DELHI

92

+

W.P.(C) 3278/2023

SHANTI DEVI CHARITABLE TRUST

versus

INCOME TAX OFFICER & ANR.

W.P.(C) 13458/2022 & Connected Matters

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+ W.P.(C) 3281/2023
SUNITA SHARMA

versus

ITO, WARD 36(1), DELHI & ANR.

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+ W.P.(C) 3396/2023
RAJAT SIKKA (HUF)

versus

INCOME TAX OFFICER, WARD 30(1),
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+ W.P.(C) 3408/2023
ANCHAL NARANG

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+ W.P.(C) 3470/2023
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.....Petition

versus

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.....Responde

97

+ W.P.(C) 3513/2023
GAIN CAPITAL PRIVATE LIMITED

versus

ACIT(OSD) DELHI & ORS.

98

+ W.P.(C) 3533/2023
GAYATRI DHODY

W.P.(C) 13458/2022 & Connected Matters

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versus

INCOME TAX OFFICER, WARD 29 (1),
DELHI AND ANR. & ORS.Respondents

99
+ W.P.(C) 3572/2023
GAIN CAPITAL PRIVATE LIMITED

versus

ACIT(OSD), DELHI & ORS.

100
+ W.P.(C) 3573/2023
SONA JOSHI

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101
+ W.P.(C) 3618/2023
SUBASH GOYAL HUF

versus

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102
+ W.P.(C) 3668/2023
HARSHIT FINVEST PVT LTD

versus

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.....Responden

103
+ W.P.(C) 3672/2023 & CM APPL. 10804/2024 (Interim
VINOD GOYAL AND SONSPetiti

W.P.(C) 13458/2022 & Connected Matters

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versus

ITO, WARD 36(1), DELHI & ANR.

104
+ W.P.(C) 3728/2023
ANURADHA KHAN

versus

INCOME TAX OFFICER WARD 28(5) & ORS.

.....Responden

105

+

W.P.(C) 3733/2023

VEEKAY GENERAL INDUSTRIES

versus

UNION OF INDIA & ORS.

107

+

W.P.(C) 3875/2023

JEET KAUR

versus

INCOME TAX OFFICER WARD 19(3)
NEW DELHI & ORS.

108

+

W.P.(C) 3878/2023

HARCHARAN SINGH

versus

INCOME TAX OFFICER WARD (35) 1 & ORS.

.....Responden

109

+

W.P.(C) 3895/2023

BONLON INDUSTRIES LTD

W.P.(C) 13458/2022 & Connected Matters

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versus

THE DY. COMMISSIONER OF INCOME
TAX, CIRCLE 4(2) & ANR.

.....Respondents

110

+

W.P.(C) 3940/2023

M/S SAG INFRASTRUCTURE DEVELOPERS
PVT LTD

.....Petitioner

versus

INCOME TAX OFFICER WARD 22(1) & ANR.

.....Respondent

W.P.(C) 3908/2023

KANWALJEET KAUR

versus

111
+ ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE (34) 1 DELHI & ORS.Respondents
W.P.(C) 3945/2023
RUPIN KHANDPURA

versus

112
+ INCOME TAX OFFICER WARD 28(5)
NEW DELHI & ORS.
W.P.(C) 4027/2023
SANTOSH TIMBER TRADING
COMPANY LTD

versus

113
INCOME TAX OFFICER WARD 22(1)
DELHI & ORS.

W.P.(C) 13458/2022 & Connected Matters

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+ W.P.(C) 4038/2023
HIMALAYA POLYTECH PRIVATE LTDPetitioner

versus

114
+ INCOME TAX OFFICER WARD 11(3)
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W.P.(C) 4060/2023
SANGEETA VERMA

versus

115
+ INCOME TAX OFFICER, WARD 44(1),
DELHI & ANR.
W.P.(C) 4150/2023
LALIT GULATI

versus

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

116

+ W.P.(C) 4245/2023
LALIT GULATI

versus

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

117

+ W.P.(C) 4257/2023
VIVO APPARELS PRIVATE LIMITED

versus

INCOME TAX OFFICER, WARD 26(3)

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ANR.

118

+ W.P.(C) 4258/2023
KAMLESH KUMAR GUPTA

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 1(1) & ANR.Respondents

119

+ W.P.(C) 4326/2023
BEST INFRATECH PRIVATE LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD 4(1) AND
ORS & ORS.Respondents

120

+ W.P.(C) 4375/2023
MR SHUBHAM JAIN

versus

THE INCOME TAX OFFICER CIRCLE -28(5),
DELHI AND ORS.Respondents

121

+ W.P.(C) 4376/2023
NEERU JAIN

versus

INCOME TAX OFFICER, WARD 29(1),
DELHI & ORS.

122

+ W.P.(C) 4378/2023
MOULDCRAFT INDIA PVT LTD

versus

W.P.(C) 13458/2022 & Connected Matters

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DEPUTY COMMISSIONER INCOME
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+ W.P.(C) 4405/2023
ALKA GARG

versus

ITO, WARD 44(6), DELHI & ANR.

124

+ W.P.(C) 4423/2023
ADYCON INFRASTRUCTURES PVT. LTD.

versus

UNION OF INDIA & ORS.

125

+ W.P.(C) 4574/2023
GIRISH KAPUR

versus

INCOME TAX OFFICER WARD 10(1)
DELHI & ORS.

126

+ W.P.(C) 4584/2023
LALIT KUMAR SAPRA

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 43-1 DELHI & ANR.Respondents

127

+ W.P.(C) 4658/2023 & CM APPL. 39117/2023 (Directio

VINAY JAIN HUF

.....Petiti

versus

INCOME TAX OFFICER WARD 43(6)

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ORS.

128

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W.P.(C) 4659/2023, CM APPL. 17933/2023 (Stay)
RAJDHANI EDUCATIONAL CHARITABLE TRUST

...

versus

INCOME TAX OFFICER WARD EXEMP 2(4)

129

+

W.P.(C) 6426/2023
SHERUL INSULATION PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD 23(1),
DELHI & ORS.

130

+

W.P.(C) 7997/2023, CM APPL. 30759/2023 (Interim S
SUNITA KAMRA

...

versus

INCOME TAX OFFICER, WARD 19(3), DELHI

.....Responde

131

+

W.P.(C) 4684/2023
VAIBHAV JAIN

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 43(1), DELHI & ORS.Respondents

132

+

W.P.(C) 4786/2023
JAYCEE HOUSING PRIVATE LIMITEDPetitioner

W.P.(C) 13458/2022 & Connected Matters

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versus

CENTRAL BOARD OF DIRECT TAX & ORS.Responden

133

+

W.P.(C) 4787/2023

ANANT VIR JAIN

versus

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

134

+

W.P.(C) 4856/2023

SATISH AGRAWAL

versus

INCOME TAX OFFICER, WARD 59(2),
DELHI & ORS.

135

+

W.P.(C) 4880/2023

PRADEEP KUMAR JAIN

versus

THE ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 25(1), DELHI & ANR.Respondents

136

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W.P.(C) 4899/2023

ROHIT SAHAI

versus

ASSISTANT COMMISSIONER OF INCOME

W.P.(C) 13458/2022 & Connected Matters

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TAX CIRCLE 52(1) DELHI & ANR.

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+ W.P.(C) 4915/2023
NITIN SAXENA

versus

INCOME TAX OFFICER WARD NO. 49(1),
DELHI & ANR.Respondents

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+ W.P.(C) 4941/2023
SHARAD GARG

versus

ITO, WARD 63(1), DELHI & ANR.

139

+ W.P.(C) 5123/2023
LAMBA TRADERS AND ENGINEERS
PVT LTD

versus

DEPUTY COMMISSIONER OF INCOME TAX ,
CIRCLE 13 1, DELHI & ORS.Respondents

140

+ W.P.(C) 5124/2023
PANKAJ VERMA

versus

INCOME TAX OFFICER OF INCOME TAX OFFICE
WARD 69(1),DELHI & ORS.Respondents

141

+ W.P.(C) 5186/2023
MANAK CONSULTANTS PRIVATE LIMITEDPetitioner

W.P.(C) 13458/2022 & Connected Matters

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versus

INCOME TAX OFFICER WARD 16(3) & ANR.
.....Respondents

142

+ W.P.(C) 5187/2023
SHALINI DAGA

versus

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

143

+

W.P.(C) 5210/2023
BHARAT STEEL CORPORATION

versus

UNION OF INDIA & ORS.

144

+

W.P.(C) 5219/2023
WHITEFIELDS OVERSEAS LTD

versus

ACIT, CIR 25(1), DELHI

145

+

W.P.(C) 5237/2023
RAKESH KUMAR GOYAL

versus

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

146

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W.P.(C) 5238/2023
WHITEFIELDS OVERSEAS LTD
versus

W.P.(C) 13458/2022 & Connected Matters

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ACIT, CIR 25(1), DELHI & ANR.

147

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W.P.(C) 5239/2023
BADAL MAHESHWARI

versus

INCOME TAX OFFICER, WARD 58(3),
DELHI & ANR.

148

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W.P.(C) 5251/2023
VANEETA IMPEX PVT LTD

versus

THE ASSTT. COMMISSIONER OF INCOME
TAX, CIRCLE 25(1) & ANR.Respondents

149

+

W.P.(C) 5265/2023
GYAN CHANDRA MISRA-INSOLVENCY RESOLUTION
PROFESSIONAL OF TRESCO HOMES PRIVATE LIMITED
.....Petitioners

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE
16-1, DELHI & ORS.Respondents

150

+

W.P.(C) 5272/2023
BHARAT FITTINGS AND VALVES

versus

UNION OF INDIA & ORS.

151

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W.P.(C) 5298/2023
K.H. STEEL CASTING (P) LTD

W.P.(C) 13458/2022 & Connected Matters

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versus

INCOME TAX OFFICER, WARD 14(1) & ORS.
.....Respondents

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W.P.(C) 5311/2023
DHUNNA INVESTMENT P LTD

versus

INCOME TAX OFFICER WARD 7(1) DELHI & ORS.
.....Respondents

153

+

W.P.(C) 5343/2023
SHARE WISE COMMODITY BROKERS PRIVATE
LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
22(2) DELHI & ORS.Respondents

154

+ W.P.(C) 5369/2023
K.H. STEEL CASTING (P) LTD

versus

INCOME TAX OFFICER, WARD 14(1) & ORS.

.....Respondent

155

+ W.P.(C) 5371/2023
PAWAN SINGLA

versus

INCOME TAX OFFICER WARD 43(6) DELHI & ORS.

.....Respondent

156

+ W.P.(C) 5390/2023

W.P.(C) 13458/2022 & Connected Matters

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YOGEN KHOSLA

versus

UNION OF INDIA & ORS.

157

+ W.P.(C) 5392/2023
RAJ KUMAR SABHARWAL

versus

ACIT, CIR 52(1), NEW DELHI & ANR.

158

+ W.P.(C) 5406/2023
GOURAV BATRA

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE

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159

+ W.P.(C) 5407/2023
RAMAYANA ISPAT PVT LTD

versus

ACIT, CIR 19(1), DELHI & ANR.

160

+

W.P.(C) 5409/2023
ONE POINT REALTY PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD 19(1),
DELHI & ORS.

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+

W.P.(C) 5410/2023
MAC SOFT TECHNOLOGIES PVT LTDPetitioner

versus

INCOME TAX OFFICER, WARD 16(1),
DELHI & ORS.

162

+

W.P.(C) 5427/2023
UDGAM EDUCATION INSTITUTE PVT. LTDPetitione

versus

INCOME TAX OFFICER WARD 27(1)

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+

W.P.(C) 5428/2023 & CM APPL. 21232/2023 (Interim
GAURAV CHOPRAPetiti

versus

UNION OF INDIA & ORS.

164

+

W.P.(C) 5536/2023
ABHINAV GOEL

versus

INCOME TAX OFFICER WARD 43(6)

165

+

W.P.(C) 5539/2023

PUBLIC CLOTHING PVT.LTD

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

W.P.(C) 13458/2022 & Connected Matters

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W.P.(C) 5725/2023

SADHNA RANI

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE

16(1), DELHI & ORS.

.....Respondents

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+

W.P.(C) 5727/2023

ATUL KUMAR SAXENA

versus

ASSISTANT COMMISSIONER OF INCOME

TAX, CIRCLE 70(1), DELHI & ORS.Respondents

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+

W.P.(C) 5730/2023

RAVI DHINGRA (HUF)

versus

INCOME TAX OFFICER, WARD 28(1),

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169

+

W.P.(C) 5734/2023

BRIJ BHUSHAN GUPTA

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 59-1)

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+

W.P.(C) 5761/2023

PAVEL GARG SONS HUF

versus

W.P.(C) 13458/2022 & Connected Matters

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THE INCOME TAX DEPARTMENT

171

+

W.P.(C) 5785/2023 & CM APPL. 22652/2023 (Stay),
30249/2023 (Addl. Document)

B.C ENTERPRISES

versus

INCOME TAX OFFICER WARD 58 3 DELHI

.....Respondent

172

+

W.P.(C) 5791/2023
NAVEEN KUMAR GUPTA

versus

INCOME TAX OFFICER WARD 47-1 & ANR.

....Respondents

173

+

W.P.(C) 5792/2023
JINDAL DYECHEM INDUSTRIES PVT. LTDPetitione

versus

DEPUTY COMMISSIONER OF INCOME TAX

CIRCLE 13(1), DELHI & ORS.Respondents

174

+

W.P.(C) 5867/2023 & CM APPL. 23016/2023 (Interim
SUNIL KUMARPetiti

versus

INCOME TAX OFFICER WARD 47(& ANR.Responden

175

W.P.(C) 13458/2022 & Connected Matters

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+

W.P.(C) 5869/2023

GSM AUTO SPARES PRIVATE LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME

TAX (OSD) DELHI & ANR.

.....Respondents

176

+

W.P.(C) 5875/2023

SAURAV BANSAL

versus

ITO WARD 43(6) DELHI & ANR.

177

+

W.P.(C) 5876/2023

VIJAY GARG

versus

ITO WARD 43(6) DELHI & ANR.

178

+

W.P.(C) 5877/2023

AGSONS AGENCIES INDIA PRIVATE LIMITED

.....Petitioner

versus

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

.....Respondent

179

+

W.P.(C) 5884/2023

RITIKA GARG

versus

W.P.(C) 13458/2022 & Connected Matters

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ACIT CIRCLE 43(1) DELHI & ANR.

180

+

W.P.(C) 5886/2023

RITIKA GARG

versus

ACIT CIRCLE 43(1) DELHI & ANR.

181

+

W.P.(C) 5887/2023
PAYAL BANSAL

versus

ITO WARD 43(6) DELHI & ANR.

182

+

W.P.(C) 5888/2023
MEENA CHAWLA

versus

INCOME TAX OFFICER WARD 61 (1)
DELHI AND ANR

183

+

W.P.(C) 5891/2023
MAHESH KUMAR MANI

versus

ACIT CIRCLE 28(1) DELHI & ANR.

184

+

W.P.(C) 5892/2023
HIMANK GARG

versus

W.P.(C) 13458/2022 & Connected Matters

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ITO WARD 43(6) DELHI & ANR.

185

+

W.P.(C) 5894/2023
GSM AUTO SPARES PRIVATE LIMITEDPetitioner

versus

ASSISTANT COMMISSIONER OF INCOME
TAX (OSD) DELHI & ANR.Respondents

186

+

W.P.(C) 5895/2023
ASHA GARG

versus

INCOME TAX OFFICER AND OTHERSRespondents

187

+

W.P.(C) 5896/2023
VIJAY GARG

versus

ITO WARD 43(6) DELHI & ANR.

188

+

W.P.(C) 5964/2023
ARUNA ANEJA

versus

INCOME TAX OFFICER, WARD 44-6 & ANR.

.....Respondents

W.P.(C) 13458/2022 & Connected Matters

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189

+

W.P.(C) 5975/2023
MADHUR KABRA

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 10(1), DELHI & ORS.Respondents

190

+

W.P.(C) 5992/2023
BRICKHICKS BUILDTECH PRIVATE LIMITED

.....Petitioners

versus

INCOME-TAX OFFICER WARD 16-3, NEW
DELHI AND ORS.Respondents

191

+

W.P.(C) 6008/2023
BHARAT BHUSHAN HUF

versus

ITO WARD 36(1) DELHI & ANR.

192

+

W.P.(C) 6038/2023
RAJ POLYBAGS PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD 21(1) & ORS.

193

+

W.P.(C) 6041/2023
ADITYA LOOMBA

W.P.(C) 13458/2022 & Connected Matters

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versus

UNION OF INDIA AND ANR.

194

+

W.P.(C) 6042/2023
SE FINVEST PRIVATE LIMITED

versus

ASSISTANT COMMISSIONER OF INCOME
TAX,CIRCLE 22(2), DELHI AND ORS.Respondents

195

+

W.P.(C) 6046/2023
JINDAL FINANCIAL AND INVESTMENTS SERVICES

.....Petition

versus

ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE
52(1), DELHI & ORS.Respondents

196

+ W.P.(C) 6053/2023
BRIJ BHUSHAN GUPTA

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 59-1Respondent

197

+ W.P.(C) 6147/2023
BEE KAY WIRES PVT. LTD.

versus

INCOME TAX OFFICER, WARD 4(1),

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ORS.

198

+ W.P.(C) 6148/2023
MUKESH GUPTA

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

199

+ W.P.(C) 6150/2023
NARESH KUMAR HUF

versus

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE43(1), DELHI & ORS.Respondents

200

+ W.P.(C) 6151/2023
AJAY AND SONS HUF

versus

INCOME TAX OFFICER WARD 58(3)
DELHI & ANR.

201

+

W.P.(C) 6152/2023
SUNAYANA MALHOTRA

versus

INCOME TAX OFFICER, WARD 44-6 & ANR.

.....Respondents

202

+

W.P.(C) 6156/2023

W.P.(C) 13458/2022 & Connected Matters

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ARTISTIC FINANCE PVT LTD

versus

ITO WARD 3(1) DELHI & ANR.

203

+

W.P.(C) 6158/2023
PRET STUDY BY JANAK FASHIONS PVT. LTD.

.....Petitio

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

204

+

W.P.(C) 6161/2023
RAM KALI

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 43(1), DELHI & ORS.Respondents

205

+

W.P.(C) 6163/2023
RAJESH LOOMBA

versus

UNION OF INDIA AND ANR

206

+

W.P.(C) 6166/2023
HARISH KUMAR ANEJA HUF

versus

INCOME TAX OFFICER WARD 44(6),

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ANR.

207

+

W.P.(C) 6168/2023 & CM APPL. 51069/2023 (Correcti
O.D. 12-05-2023)

VISUAL TECHNOLOGIES INDIA PVT LTDPetitioner

versus

UNION OF INDIA & ORS.

208

+

W.P.(C) 6178/2023
NOUVELLE SECURITIES PVT LTD

versus

INCOME TAX OFFICER & ORS.

209

+

W.P.(C) 6185/2023
PRANAY ANEJA

versus

ASSTT CIT, CIR 28(1), DELHI & ANR.

210

+

W.P.(C) 6186/2023
ANUPAMA HARIBANSH CHOUDHARYPetitioner

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

211

+

W.P.(C) 6187/2023

W.P.(C) 13458/2022 & Connected Matters

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B L HEALTH AND SAFETY PVT LTD

versus

ITO, WARD 4(1), DELHI & ANR.

212

+

W.P.(C) 6194/2023 & CM APPL. 24345/2023 (Interim
YOGEN KHOSLAPetiti

versus

DEPUTY COMMISSIONER OF INCOME
TAX 4(2), DELHI & ANR.Respondents

213

+

W.P.(C) 6227/2023
MOHAN SINGH CHAUHAN

versus

INCOME TAX OFFICER WARD 44(1)
DELHI & ORS.

214

+

W.P.(C) 6230/2023
DAYAL FINSEC LTD

versus

UNION OF INDIA & ORS.

215

+

W.P.(C) 6254/2023 & CM APPL. 24587/2023 (Interim
VIPIN KUMAR JAINPetiti

versus

INCOME TAX OFFICER WARD 63 & ANR.Respondent

216

W.P.(C) 13458/2022 & Connected Matters

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+

W.P.(C) 6972/2023 & CM APPL. 27152/2023 (Interim
BABITA JAINPetiti

versus

INCOME TAX OFFICER WARD 36(1)
DELHI & ANR.

217

+

W.P.(C) 6259/2023
KAUSHAL KUMAR HUF

versus

INCOME TAX OFFICER WARD 43(6),
DELHI & ORS.

218

+

W.P.(C) 6266/2023
SUNNY AGGARWAL

versus

INCOME TAX OFFICER, WARD 45(1),
DELHI & ANR.

219

+

W.P.(C) 6270/2023
BHANU DOGRA

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 49 (1) & ANR.

.....Respondents

220

+

W.P.(C) 6273/2023
WELCOME SHOES PVT LTD

versus

W.P.(C) 13458/2022 & Connected Matters

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INCOME TAX OFFICER, WARD 27(1),
DELHI & ORS.

221

+

W.P.(C) 6274/2023
TRIPLE ESS INFRASTRUCTURE PRIVATE LIMITED

.....Petitio

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 25(1), DELHI & ORS.Respondents

222

+

W.P.(C) 6278/2023
MS GOLDSTAR FOOTWEARS PVT LTDPetitioner

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

223

+

W.P.(C) 6279/2023
ABHIRUCHI BUILDWELL PVT. LTD

versus

INCOME TAX OFFICER, WARD (1)& ANR. ...Respondent

224

+

W.P.(C) 6280/2023
GREENBERRY NANDINI RKG PRIVATE LIMITED
.....Petitione

versus

INCOME TAX OFFICER, WARD 10(3),
DELHI & ORS.

225

W.P.(C) 13458/2022 & Connected Matters

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+

W.P.(C) 6282/2023
GREENBERRY NANDINI RKG PRIVATE LIMITED
.....Petitione

versus

INCOME TAX OFFICER, WARD 10(3), DELHI & ORS.
.....Responde

226

+

W.P.(C) 6410/2023
MIDAS GLOBAL SECURITIES LIMITED

versus

INCOME TAX OFFICER, WARD 17(1),
DELHI & ORS.

227

+

W.P.(C) 6411/2023
M/S DISHA OVER SEAS PVT LTD THROUGH ITS
DIRECTORPetitioner

versus

INCOME TAX OFFICER WARD 7 (1)
DELHI AND OTHERS

228

+

W.P.(C) 6415/2023 & CM APPL. 25285/2023
39104/2023 (Stay)

HARIS MOHAMMAD

versus

INCOME TAX OFFICER WARD 63(1)
DELHI & ANR.

229

W.P.(C) 13458/2022 & Connected Matters

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+

W.P.(C) 6416/2023
AMIT JAIN

versus

INCOME TAX OFFICER WARD 44(1)
DELHI & ORS.

230

+

W.P.(C) 6417/2023 & CM APPL. 25292/2023 (Interim
KESRI STEELS LTDPetiti

versus

DCIT CIR 13(1) DELHI & ANR.

231

+

W.P.(C) 6420/2023
SHIV KUMAR GUPTA -HUF

versus

INCOME TAX OFFICER WARD 58 (7),
DELHI AND ANR.

232

+

W.P.(C) 6421/2023
SHRIDHAR FINANCIAL SERVICES LIMITEDPetitioner

versus

INCOME TAX OFFICER, WARD 23(3),
DELHI & ORS.

233

+

W.P.(C) 6422/2023
DHARAMBIR AHUJA AND SONS HUFPetitioner

versus

W.P.(C) 13458/2022 & Connected Matters

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INCOME TAX OFFICER, WARD-49(1),
DELHI & ANR.

234

+

W.P.(C) 6423/2023
ARTISTIC FINANCE PVT LTD

versus

ITO WARD 3(1) DELHI & ANR.

235

+

W.P.(C) 6424/2023
GIRISH AHUJA

versus

INCOME TAX OFFICER, WARD 49(1),
NEW DELHI & ANR.

236

+

W.P.(C) 6427/2023 & CM APPL. 10806/2024 (Place on
Assessment Order)

BHOLE NATH FOODS LIMITED

versus

DEPUTY COMMISSIONER OF INCOME
TAX, CIRCLE-4(2), NEW DELHI & ANR.Responden

237

+

W.P.(C) 6429/2023, CM APPL. 25313/2023 (Stay)
KANWAR MEET SEHGALPe

versus

INCOME TAX OFFICER, WARD 36(1) DELHI
.....Responde

W.P.(C) 13458/2022 & Connected Matters

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238

+

W.P.(C) 6432/2023
RATHI STEEL AND POWER LTD

versus

UNION OF INDIA AND ANR.

239

+

W.P.(C) 6433/2023
BHARAT BHUSHAN BANSAL

versus

ACIT CIRCLE 43(1) DELHI & ANR.

240

+

W.P.(C) 6449/2023 & CM APPL. 25394/2023 (Interim
MOONLIGHT EQUITY PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD 17 & ANR.....Respondents

241

+

W.P.(C) 6515/2023
ANIL KUMAR SOMANI

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

242

+

W.P.(C) 6520/2023
MAMTA GIRDHAR

versus

INCOME TAX OFFICER, WARD 72 (1),

W.P.(C) 13458/2022 & Connected Matters

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DELHI & ANR.

243

+

W.P.(C) 6525/2023
AMIT GUPTA

versus

INCOME TAX OFFICER, WARD36(1),
DELHI & ANR.

244

+

W.P.(C) 6526/2023
SACHIN GIRDHAR

versus

INCOME TAX OFFICER, WARD 44(6),
DELHI & ANR.

245

+

W.P.(C) 6531/2023
ABHISHEK ARORA

versus

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

246

+

W.P.(C) 6560/2023
SHRI KARSHNI METALS PVT. LTD.

versus

INCOME TAX OFFICER, WARD 23(3),
DELHI & ORS.

247

+

W.P.(C) 6561/2023
ABHINAV AGGARWAL

W.P.(C) 13458/2022 & Connected Matters

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versus

INCOME TAX OFFICER WARD 71(3)
DELHI & ANR.

248

+

W.P.(C) 6620/2023
ANIL MITTAL

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.Respondents

249

+

W.P.(C) 6622/2023
RAJESH GUPTA

versus

INCOME TAX OFFICER WARD 62 1 DELHIResponden

250

+

W.P.(C) 6624/2023
REENA KUMARI

versus

INCOME TAX OFFICER WARD 30 5
NEW DELHI

251

+

W.P.(C) 6630/2023
RUHIL PROMOTERS PVT.LTD

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

W.P.(C) 13458/2022 & Connected Matters

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252

+ W.P.(C) 6632/2023
RUHIL PROMOTERS PVT.LTD

versus

NATIONAL FACELESS ASSESSMENT
CENTRE, DELHI

253

+ W.P.(C) 6634/2023
MALHOTRA CABLES PVT LTD

versus

DCIT CIRCLE 16(1) DELHI & ANR.

254

+ W.P.(C) 6636/2023
SABHARWAL PROPERTIES INDUSTRIES PVT. LTD.

.....Petitione

versus

INCOME TAX OFFICER, WARD 22-1 & ANR. ...Responden

255

+ W.P.(C) 6646/2023
RAJ LAXMI REALTORS PRIVATE LTDPetitioner

versus

INCOME TAX OFFICER WARD 21(1) DELHI ...Respondent

256

+ W.P.(C) 6649/2023
AKSHAT AGGARWAL

versus

INCOME TAX OFFICER, WARD 48-1 & ANR. ...Responden

W.P.(C) 13458/2022 & Connected Matters

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257

+ W.P.(C) 6654/2023
GUPTA AUTO IMPEX

versus

INCOME TAX OFFICER WARD 58 3 DELHI & ANR.

.....Respondents

258

+

W.P.(C) 6659/2023

UNISEX TRADELINK PRIVATE LIMITED

versus

UNION OF INDIA AND ANR.

259

+

W.P.(C) 6662/2023

SUDHIR KUMAR GOYAL

versus

ASSISTANT COMMISSIONER OF INCOME

TAX WARD 51 (1) & ANR.

.....Respondents

260

+

W.P.(C) 6663/2023

KOPERTEK METALS PVT LTD

versus

DCIT CIRCLE 13(1) DELHI & ANR.

261

+

W.P.(C) 6665/2023

RADHIKA GUPTA

versus

W.P.(C) 13458/2022 & Connected Matters

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ACIT CIRCLE 28(1) DELHI & ANR.

262

+

W.P.(C) 6675/2023

GUPTA AUTO IMPEX

versus

INCOME TAX OFFICER WARD 58 3

DELHI & ANR.

263

+ W.P.(C) 6691/2023
SATISH KUMAR MITTAL

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.Respondents

264

+ W.P.(C) 6752/2023
VIVEK NANDA

versus

INCOME TAX OFFICER, WARD 25(1),
DELHI & ORS.

265

+ W.P.(C) 6753/2023
NORTHEND FOODS MARKETING PVT. LTD.Petitioners

versus

DCIT, CIRCLE - 16(1), DELHI

266

+ W.P.(C) 6754/2023
ASHLAR COMMODITIES PRIVATE

W.P.(C) 13458/2022 & Connected Matters

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LIMITED

versus

UNION OF INDIA & ORS.

267

+ W.P.(C) 6755/2023
SAURABH AGGARWAL

versus

UNION OF INDIA & ORS.

268

+ W.P.(C) 6758/2023
RAJ LAXMI REALTORS PRIVATE LTDPetitioner

versus

INCOME TAX OFFICER WARD
21(1) DELHI

269

+

W.P.(C) 6762/2023
GARIMA CAPITAL PVT. LTD

versus

INCOME TAX OFFICER, WARD 10(1),
DELHI & ORS.

270

+

W.P.(C) 6765/2023
SVAM SOFTWARE LIMITED

versus

INCOME TAX OFFICER, WARD 22(3),
DELHI & ORS.

W.P.(C) 13458/2022 & Connected Matters

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271

+

W.P.(C) 6766/2023
M/S CHANDRAMAULI BUILDCON
PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD-6(1), DELHIResponde

272

+

W.P.(C) 6767/2023
AGLOW FINANCIAL SERVICES PRIVATE
LIMITED

versus

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

273

+

W.P.(C) 6770/2023
M/S CHANDRAMAULI BUILDCON
PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD-6(1), DELHIRespondent

274

+

W.P.(C) 6771/2023 & CM APPL. 26462/2023 (Interim)
ASHLAR COMMODITIES PRIVATE LIMITED.....Petitioner

versus

INCOME TAX OFFICER WARD 3(1),
DELHI AND ANR.

275

+

W.P.(C) 6781/2023
CHRISHMATIC DEVELOPERS PRIVATE

W.P.(C) 13458/2022 & Connected Matters

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LIMITED

versus

INCOME TAX OFFICER, WARD 6(1),
DELHI & ORS.

276

+

W.P.(C) 6792/2023
RAJ NANDINI BUILDTECH LTD

versus

INCOME TAX OFFICER WARD 21(1) DELHIRespondent

277

+

W.P.(C) 6795/2023
KHETTERPAL HOTELS PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD 14(3),
DELHI & ORS.

278

+

W.P.(C) 6801/2023
AMAN TRADERS PRIVATE LIMITED

versus

UNION OF INDIA & ORS.

279

+

W.P.(C) 6807/2023
VIVEK NANDA

versus

INCOME TAX OFFICER, WARD 25(1),
DELHI & ORS.

W.P.(C) 13458/2022 & Connected Matters

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280

+

W.P.(C) 6849/2023
MANGAL KALAS SERVICES PRIVATE
LIMITEDPetitioner

versus

INCOME TAX OFFICER WARD-16(3) & ANR. ...Responden

281

+

W.P.(C) 6885/2023 & CM APPL. 26862/2023 (Interim
RUCHIKA JAINPetiti

versus

INCOME TAX OFFICER WARD 36(1)
DELHI & ANR.

282

+

W.P.(C) 6933/2023
ARIEN GLOBAL LIFESTYLE PRIVATE
LIMITEDPetitioner

versus

DEPUTY COMMISSIONER OF INCOME
TAX CIRCLE 1(1)DELHI & ORS.Respondents

283

+

W.P.(C) 6945/2023
NOVELL BUILDWELL LLP

versus

INCOME TAX OFFICER, WARD 52(1),
DELHI & ORS.

284

+

W.P.(C) 6959/2023
PRALEEN CHOPRA

W.P.(C) 13458/2022 & Connected Matters

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versus

ASSISTANT COMMISSIONER OF
INCOME TAX

285

+

W.P.(C) 6971/2023
LUV BHARDWAJ

versus

DEPUTY COMMISSIONER OF
INCOME TAX,

286

+

W.P.(C) 6973/2023
SHUBHRA MITTAL

versus

ASSISTANT COMMISSIONER OF INCOME
TAX WARD 63 1 & ORS.Respondents

287

+

W.P.(C) 6975/2023
POOJA PRAVEEN WADHWA

versus

INCOME TAX OFFICER, WARD 29(1),
DELHI AND ORS.

288

+

W.P.(C) 6994/2023
RITU JAIN

versus

THE ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 52(1), DELHI & ORS.Respondents

W.P.(C) 13458/2022 & Connected Matters

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289

+

W.P.(C) 7011/2023

SYNERGY PETRO PRODUCTS PRIVATE LIMITED

.....Petitione

versus

UNION OF INDIA & ORS.

290

+

W.P.(C) 7030/2023

MADHU GOYAL

versus

ASSISTANT COMMISSIONER OF INCOME

TAX WARD 35 1 & ANR.

.....Respondents

291

+

W.P.(C) 7051/2023

SUSHIL KUMAR AGGARWAL

versus

INCOME TAX OFFICER, WARD 45(1),

DELHI & ANR.

292

+

W.P.(C) 7060/2023

JAPNA ESTATES PVT. LTD.

versus

INCOME TAX OFFICER, WARD

13(1) & ANR.

293

+

W.P.(C) 7061/2023

DIGNITY MERCHANTS PRIVATE LIMITEDPetitioner

W.P.(C) 13458/2022 & Connected Matters

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versus

INCOME TAX OFFICER WARD 7 1 DELHIRespondent

294

+

W.P.(C) 7073/2023
SUBHASH CHANDER KATHURIA

versus

INCOME TAX OFFICER & ORS.

295

+

W.P.(C) 7075/2023
SUNSHINE BUILDING SOLUTIONS
PRIVATE LIMITED

versus

INCOME TAX OFFICER WARD 24(1)
DELHI & ORS.

296

+

W.P.(C) 7076/2023
BK KHULLAR AND SONS

versus

INCOME TAX OFFICER AND ANR

297

+

W.P.(C) 7078/2023
PREMIUM INFRACON PRIVATE LIMITED

versus

INCOME TAX OFFICER, WARD 20(1),
DELHI & ORS.

298

+

W.P.(C) 7089/2023

W.P.(C) 13458/2022 & Connected Matters

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CHRISHMATIC DEVELOPERS PRIVATE
LIMITED

.....Petitioner

versus

INCOME TAX OFFICER, WARD 6(1),
DELHI & ORS.

299

+ W.P.(C) 7161/2023
PRATISHTHA GARG

versus

DY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 28, NEW DELHI & ORS.Responden

300

+ W.P.(C) 7164/2023
MOHINDERJIT SINGH KOCHHAR

versus

UNION OF INDIA THROUGH THE
SECRETARY & ORS.

301

+ W.P.(C) 7166/2023
PCG FINVEST LIMITED (FORMERLY KNOWN AS
SUBHRA FINVEST (INDIA) LTD)Petitioner

versus

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

302

+ W.P.(C) 7172/2023
DOLPHIN MART PRIVATE LIMITED

versus

W.P.(C) 13458/2022 & Connected Matters

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INCOME TAX OFFICER, WARD 7 (1),
DELHI & ORS.

303

+ W.P.(C) 7213/2023
HARI MOHAN SHARMA

versus

ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE-61(1),DELHI & ORS.Respondents

304

+ W.P.(C) 7258/2023

CHANDRAMAULI ESTATES PVT LTDPetitioner

versus

INCOME TAX OFFICER AND ANR

305

+

W.P.(C) 7263/2023
SUNSTAR BUILDERS PVT LTD

versus

INCOME TAX OFFICER AND OTHERSRespondents

306

+

W.P.(C) 7264/2023
PAWAN GOYAL

versus

INCOME TAX OFFICER, WARD 10(3)

307

+

W.P.(C) 7273/2023
RICHFIELD INDUSTRIES PRIVATE LIMITEDPetitioner

W.P.(C) 13458/2022 & Connected Matters

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versus

DEPUTY COMMISSIONER OF INCOME TAX, ..Respondent

308

+

W.P.(C) 7296/2023
RANGOLI INTERNATIONAL PVT. LTD.

versus

DEPUTY COMMISSIONER OF INCOME TAX, ..Respondent

309

+

W.P.(C) 7329/2023
SH. DINESH KUMAR

versus

INCOME TAX OFFICER WARD 34 (1)
NEW DELHI & ANR.

310

+ W.P.(C) 7381/2023
BRIJ MOHAN GOYAL (HUF)
versus
UNION OF INDIA AND ANR.

311
+ W.P.(C) 7383/2023
PAWAN GOYAL
versus
INCOME TAX OFFICER, WARD 10(3),
DELHI

312
+ W.P.(C) 7388/2023
CHHAVI AGARWAL
versus

W.P.(C) 13458/2022 & Connected Matters

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INCOME TAX OFFICER, WARD-28(5),
DELHI

313
+ W.P.(C) 7392/2023
SURPLUS INFOTECH PRIVATE LIMITEDPetitioner
versus
INCOME TAX OFFICER WARD 24 1

314
+ W.P.(C) 7519/2023
CARISSA INVESTMENTS PVT. LTD.
versus
UNION OF INDIA AND ANR.

315
+ W.P.(C) 7554/2023, CM APPL. 29300/2023 (Stay)
JYOTI CHAUHANPetiti
versus
INCOME TAX OFFICER WARD 6(1)
DELHI & ORS.

316
+ W.P.(C) 7579/2023
NARESH KUMAR
versus
ASSISTANT COMMISSIONER OF INCOME TAX,

CENTRAL CIRCLE 34 & ORS.Respondents

317

+ W.P.(C) 7601/2023, CM APPL. 54593/2024, CM APPL.
54641/2024 (360 days Delay in C.A.)
KAWAL KUMARPetiti

W.P.(C) 13458/2022 & Connected Matters

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versus

ASSISTANT COMMISSIONER OF INCOME
TAX & ORS.Respondents

318

+ W.P.(C) 7834/2023 & CM APPL. 30207/2023 (Stay)
AMISH AGARWAL HUFPetiti

versus

INCOME TAX OFFICER, WARD-30(1), DELHI ..Responden

319

+ W.P.(C) 8564/2023
PIUSH GUPTA

versus

NATIONAL FACELESS ASSESSMENT
CENTRE & ANR.

320

+ W.P.(C) 8894/2023 & CM APPL. 33618/2023 (Stay)
ANKIT MITTALPetiti
versus

ASSESSMENT UNIT, NATIONAL FACELESS
ASSESSMENT CENTRE NEW DELHI AND ANR.

.....Respondents

321

+ W.P.(C) 8465/2024 & CM APPL. 34900/2024 (Interim
SAKET HIGHWAYS LIMITED, THROUGH DIRECTOR
GURINDER KUMAR GARGPetitione

versus

ITO, WARD 22(1), DELHI & ANOTHERRespondents

322

+ W.P.(C) 8468/2024 & CM APPL. 34904/2024 (Interim
POOJA SMIT INVESTMENTS AND TRADING PRIVATE

W.P.(C) 13458/2022 & Connected Matters

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LIMITED, THROUGH DIRECTOR BIRENDER KUMAR
SAHOOPetitioner
versus

ITO, WARD 21(1), DELID

323

+

W.P.(C) 8953/2024 & CM APPL. 36579/2024 (Stay)
RAJEEV KUMAR OBEROI

versus

INCOME TAX OFFICER AND ANR.

Advocate for the petitioners:

Mr. Vikas Jain, Ms. Shrawani & Mr. Hardik Jayal, Advs. In
item 28

Mr. Salil Kapoor, Mr. Sumit Lalchandani, Mr. Shivam Yadav
& Ms. Ananya Kapoor, Advs. In item 34

Mr. Salil Aggarwal, Sr. Adv with Mr. Madhur Aggarwal,
Adv. In item 95

Mr. Madhur Aggarwal, Adv. In item 94

Mr. Ruchesh Sinha, Mr. Aakash Saini, Ms. Shilpa Choudhary
& Ms. Monalisa Maity, Advs. in item 65, 67, 70, 77, 78, 80,
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Mr. Nitin Gulati & Ms. Reena Gandhi, Advs. in item 25, 26,
129, 153, 178, 213, 229, 282

Mr. Ajay Vohra, Sr. Adv with Mr. Kishore Kunal & Ms.
Ankita Parkash, Advs. in item 27

Mr. Kamal Sawhney, Mr. Nikhil Agarwal & Mr. Nishank
Vashistha, Advs. in item 61

Dr. Kapil Goel & Mr. Sandeep Goel, Advs. in item 74, 76,
82, 88, 89, 128, 164, 171, 237, 249, 255, 268, 276, 320

Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya
Kapoor, Mr. Tarun Chanana, Mr. Shivam Yadav & Mr.

Utkarsa Kr. Gupta, Advs. in item 60, 68, 72, 75, 98, 126, 1
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W.P.(C) 13458/2022 & Connected Matters

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Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Renu Arora,
Ms. Sakshi Rustagi & Ms. Sakshi Srivastava, Advs. in item
66, 92, 93, 101, 103, 123, 144, 146, 145, 138, 157, 159, 20
211, 230

Mr. Abhishek Garg, Mr. Yash Gaitha, Mr. Ramesh Singh
Mankotia & Mr. Naman Mehta, Advs. in item 79

Mr. Prakash Kumar & Ms. Rashmi Singh, Advs. in item 86,
87, 114

Mr. Kunal Tandon, Sr. Adv. with Mr. Saurabh D. Karan
Singh, Mr. Akash Kumar, Ms. Kanika Jain, Ms. Natasha &
Mr. Sanjay Shisodia, Advs. in item 30, 106, 107, 108, 111
Mr. Bhuvnesh Satija, Ms. Vibhooti Malhotra, Mr. Udit

Sharma & Mr. Aniket Khanduri, Advs. in item 110, 309
Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja, Mr.
Divyansh Dubey & Mr. Govind Gupta, Advs. in item 115,
116, 121, 133, 134, 139, 140, 161, 166, 167, 168, 173, 195,
197, 217, 220, 224, 225, 226, 232, 246, 269, 270, 272, 275,
277, 283, 297, 298, 301, 303
Dr. Rakesh Gupta, Mr. Somil Agrawal & Mr. Sourav Verma,
Advs. in item 117, 118
Mr. Mahe Zehra, Adv. in item 120
Mr. Sumit K. Batra, Mr. Manish Khurana & Ms. Priyanka
Jindal, Advs. in item 130
Mr. Manuj Sabharwal, Mr. Devvrat Tiwari & Mr. Drona
Negi, Advs. in item 149, 190
Mr. Anand Shankar, Mr. Debashis Mukherjee & Mr. Amit
Kumar, Advs. in item 62
Mr. Sanjeev Kumar, Mr. Manish Kumar & Ms. Riddhi, Advs.
in item 341
Mr. Manibhadra Jain & Mr. Sachin Jain, Advs. in item 266,
274, 281, 216
Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni & Mr.
Himanshu Aggarwal, Advs. in item 280
Mr. Satyen Sethi, Mr. Artatrana Panda & Ms. Gargi Sethee,
Advs. in item 151, 154
Mr. Rohit Jain & Mr. Samarth Chaudhari, Advs. in item 208

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Mr. A.K. Babbar & Mr. Bharat Tirpathi, Advs. in item 218
Mr. Amol Sinha, Mr. Kshitiz Garg & Mr. Ankit Kumar,
Advs. in item 243, 264, 279, 302
Mr. Shekhar Gupta and Mr. Shashank Upadhyay, Advs. in
item 248, 259, 263, 286 and 290.
Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni and Mr.
Himanshu Aggarwal, Advs. in item 280.
Mr. Rahul Malhotra and Mr. Chirag Goyal, Advs. in item
292.
Dr. Rakesh Gupta, Mr. Somil Agarwal and Mr. Sourav
Verma, Advs. in item 295 and 313.
Mr. Rajeev Sharma, Adv. in item 300.
Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Manish Yadav and
Mr. Deepanshu Jain, Advs. in 305, 304, 112, 186, 271, 273
and 271.
Mr. Deepanshu Jain and Mr. Shaantanu Jain, Advs. in item
312 and 318.
Mr. Manuj Sabharwal, Mr. Devvrat Tiwari and Mr. Drona
Negi, Advs. in 315.
Mr. A.K. Babbar and Mr. B. Tripathi, Advs. in item 291.
Mr. Rohit Sahai & Ms. Shalini Daga, Adv. in item 69, 136,
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Advocates for the respondents:
Mr. Vipul Agrawal, SSC in item 61, 63, 87, 109, 113, 118,

138, 170, 223, 227, 249, 303, 317

Mr. Sandeep Tyagi, SPC with Mr. Manoj Kumar, Adv. for R-1. In item 105

Mr. Akash Vajpai, Adv. for R-5. In item 133

Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Nikhil Jain & Mr. Rishabh Nangia, SCs in item 58, 66, 67, 74, 86, 89, 95, 96, 107, 110, 114, 126, 127, 135, 140, 149, 155, 159, 162, 163, 164, 167, 177, 179, 180, 186, 187, 188, 189, 192, 199, 201, 203, 206, 213, 217, 220, 229, 232, 238, 244, 247, 251, 252, 264, 267, 279, 284, 289, 297, 307, 309 and 320.

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Mr. Santosh Kumar Pandey, Adv. in item 32

Mr. Siddhartha Sinha, SSC with Mr. Niranjan Marde, Adv. in item 59, 88, 97, 98, 99, 121, 133, 142, 143, 149, 150, 171

Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs, Mr. Gaurav Singh, Ms. Nupur Sharma, Mr. Bhanukaran Singh Jodha, Mr. Himanshu Gaur, Ms.

Muskan Goel & Mr. Kamakshraj Singh, Advs. in item 60, 68, 75, 76, 81, 84, 94, 100, 102, 104, 105, 111, 115, 116, 134, 137, 139, 141, 151, 154, 161, 169, 173, 196, 200, 256, 260, 265, 269, 285, 306, 311, 312, 318

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar & Mr. Utkarsh Tiwari, JSCs in item 64, 71, 78, 79, 112, 117, 123, 125, 130, 131, 144, 146, 153, 160, 165, 176, 181, 184, 204, 207, 218, 221, 239, 241, 242, 255, 268, 270, 276, 291, 295, 305

Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin & Ms. Easha Kadian, JSCs in item 59, 69, 85, 88, 119, 124, 157, 195, 197, 215, 248, 278, 281, 286, 302, 309, 315, 316

Mr. Debesh Panda, SSC with Mr. Vikramaditya Singh, Ms. Zehra Khan, JSCs, Ms. Delphina Shinglai, Mr. Kanishk Agarwal & Ms. Yashika Gupta, Advs. in item 57, 73, 80, 82, 90, 93, 101, 103, 108, 136, 145, 152, 156, 178, 182, 191, 192, 202, 205, 208, 211, 212, 214, 228, 234, 236, 263, 272, 273, 275, 282, 283, 288, 290, 293, 296, 298, 304, 314

Mr. Indruj Rai, SSC with Mr. Sanjeev Menon & Mr. Rahul Singh, JSCs in item 73, 216, 266, 271, 274, 296

Mr. Abhishek Garg, Mr. Yash Gaitha, Mr. Ramesh Singh Mankotia & Mr. Naman Mehta, Advs. in item 85

Mr. T.P.Singh, SSC for R-3 in item 103

Mr. Santosh Kumar Pandey, Adv. in item 124

Mr. Hemant Kumar Yadav, SPC with Mr. Mohit Chaturvedi, Adv. for R-2 in item 139

Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms.

Madhavi Shukla, JSCs in item 341, 168, 210, 222, 230, 231, 245, 250, 261, 287, 292, 310

Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC, Mr.

W.P.(C) 13458/2022 & Connected Matters

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Abhishek Anand & Mr. Pranjal Singh, Advs. in item 83, 129, 194, 213, 246, 254, 258, 301, 313, 321, 322, 333

Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh & Mr. Yojit Pareek, JSCs in item 62, 65, 70, 77, 92, 120, 122, 123, 132, 147, 166, 183, 190, 199, 219, 224, 225, 240, 259, 262, 294, 299

Mr. Ashish Batra, SPC in item 193

Mr. Niraj Kumar, SCC for R-5 in item 195

Mr. Rajkumar Yadav, SPC with Mr. Vaibhav Bhardwaj, Adv. in item 214

Ms. Richa Dhawan, SPC with Mr. Anuj Chaturvedi, Mr. Pawan Karan Deo & Ms. Harshita Maheshwari, Advs. in item 51-323, 217

Mr. Sandeep Vishnu, SPC with Ms. Suwaleha Siddiqui & Mr. Rajesh Kumar, Advs. for R-5 in item 232

Mr. Sushil Raja, SPC in item 173.

Ms. Bakshi Vinita, SPC for R-6 in item 121

Mr. Chiranjiv Kumar & Mr. Mukesh Sachdeva, Advs. in item 168, 143, 197, 317

Mr. Hemant Kumar Yadav, SPC for R-2. In item 139

Mr. Ravi Prakash, Sr. Adv. & Mr. Vivek Gurnani, SC in item 338

Mr. Ajay Vohra, Sr. Adv. with Mr. Sparsh Bhargava, Mr. Jaidev Prasada, Mr. Apoorv Shukla, Ms. Ishita Farsaiya & Ms. Vanshika Taneja, Advs. in item 324

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER

% 14.01.2025

1. Learned counsels for the petitioners have commenced submissions on this batch. We have also had the benefit of perusing the composite chart which has been submitted on behalf of the writ This is a digitally signed order.

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2. Since Mr. Aseem Chawla, learned senior counsel was originally addressing submissions and is familiar with the principal issues which arise and which had been identified with his assistance, we have requested Mr. Chawla to address submissions in the capacity of amicus curiae.

3. We have also gone through the chart submitted by Ms. Jha, learned senior counsel who appears amongst others in W.P. (C) 6849/2023. According to Ms. Jha, while examining the issue of limitation and which forms part of Question A as framed in our order of 05 August 2024, on facts, the following position as encapsulated would emerge insofar as the aforementioned writ petitioner is concerned:-

SUMMARY CHART A. Key Facts:

S. No	PARTICULARS
1.	Notice issued under section 148 (old regime)
2.	Letter communicating information pursuant to SC decision in Ashish Agarwal - reply to be filed by 01.06.2022
3.	Reply filed by Petitioner
4.	Order u/s 148A(d)
5.	Notice issued u/s 148- Sanction obtained from PCIT

B. COMPUTATION OF LIMITATION AS PER DECISION OF UOI VS. RAJEEV BANSAL:

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1. Assessment Year 2014-15

2. Period of limitation u/s 149 [3 years or 6 years] 6 years

3. Original Period of limitation u/s 149 31.03.2021

4. Extended period of limitation as per IT Act read 30.06.2021 Paras with TOLA 65-69

5. Sanction to be obtained u/s 151 till 30.06.2021 PCIT [within 6 years]

6. Date of original notice u/s 148 - deemed SCN u/s 23.04.2021 148A (b)

7. Time surviving from date of issuance of deemed 68 days Paras SCN till expiry of period as extended by TOLA 109-

8. Period of deemed stay to be excluded as per 3rd 23.04.2021 Paras proviso to section 149 [Date of Original 148 till to 105- date allowed to file reply to assessee] 14.06.2022 107

9. Last date for issuing notice u/s 148 [i.e., 21.08.2022 Para

10. Actual date of issuance of notice u/s 148 27.07.2022

11. Notice u/s 148 issued under new regime is within Para

4. We direct learned counsels appearing for the writ petitioners to prepare similar charts encapsulating the facts of each individual case and ensure that copies of the same are duly served upon learned counsels appearing for the respondents. Those charts shall be submitted at least 48 hours prior to the next date fixed.

5. This batch of writ petitions shall thereafter be taken up for consideration on Question A, as well as and wherever so required, on Questions B, C and D.

6. Having heard learned counsels for parties, we are of the opinion that Question F as formulated should be left open to be examined independently in appropriate proceedings.

7. We further take note of the judgment rendered by a Division This is a digitally signed order.

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8. Let this batch be called again on 30.01.2025 in the category of "End of Board" matters as part heard.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 14, 2025/nd 2024 SCC OnLine Del 8140 This is a digitally signed order.

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