

# Hkac Leasing Igo No 7 Limited vs Assistant Commissioner Of Income-Tax ... on 23 August, 2022

**Author: Sanjeev Sachdeva**

**Bench: Sanjeev Sachdeva, Tushar Rao Gedela**

\$~2, 3, 50 to 157, 159 to 162, 165 to 175, 177 to 179, 181 to  
\* IN THE HIGH COURT OF DELHI AT NEW DELHI

2

+ W.P.(C) 8618/2022 and CM No.25920/2022  
HKAC LEASING IGO NO 7 LIMITED

.....

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 2 1 1 INTERNATIONAL TAXATION & ANR.

...

3

+ W.P.(C) 10839/2022 and CM No.31513/2022  
INTERGLOBE AVIATION LIMITED

.....

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 10 (1) DELHI

.....

Through:

50

+ W.P.(C) 1127/2022 and CM No.3270/2022  
CRESCENT LEASING 5 LIMITED

.....

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

.....

Through:

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

51

+ W.P.(C) 1128/2022 and CM No.3272/2022  
CRESCENT LEASING 6 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 1 (2), (1), INTERNATIONAL TAXATION,  
NEW DELI AND ANR. .... Respondents

Through:

52

+ W.P.(C) 1129/2022 and CM 3274/2022  
ALLAVIATION LEASING IGO (NO 3) LIMITED .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
& ANR. .... Respondents

Through:

53

+ W.P.(C) 1130/2022 and CM 3276/2022  
AVOLON AEROSPACE AOE 4 LIMITED .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR. .... Respondents

Through:

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W.P.(C) 8618/2022 & connected matters

54

+ W.P.(C) 1131/2022 and CM No.3278/2022  
AVOLON AEROSPACE AOE 15 LIMITED .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
& ANR. .... Respondents

Through:

55

+ W.P.(C) 1541/2022 and CM 4426/2022  
GY AVIATION LEASE 1201 CO LIMITED .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondent

Through:

56

+ W.P.(C) 1573/2022 and CM 4486/2022  
GAL MSN 4535 AND 4954 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
1(3)(1), INTERNATIONAL TAXATION, NEW DELHI AND ORS

..... Respondent

Through:

57

+ W.P.(C) 1576/2022 and CM No.4491/2022

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W.P.(C) 8618/2022 & connected matters

GY AVIATION LEASE 1301 CO LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(3)  
(1), INTERNATIONAL TAXATION, NEW DELHI AND ORS

..... Respondent

Through:

58

+ W.P.(C) 1595/2022 and CM 4557/2022  
DUNLEWY AVIATION LEASING 1 LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(2)  
(2), INTERNATIONAL TAXATION, NEW DELHI AND ANR

..... Respondent

Through:

59

+ W.P.(C) 1596/2022 and CM 4559/2022  
DUNLEWY AVIATION LEASING 2 LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondent

Through:

60

+ W.P.(C) 1598/2022 and CM 4565/2022

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W.P.(C) 8618/2022 & connected matters

GY AVIATION LEASE 101 CO LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE1(3)(1), INTERNATIONAL TAXATION, NEW DELHI  
AND ANR

..... Respondent

Through:

61

+ W.P.(C) 2134/2022 and CM 6145/2022

CRESCENT LEASING 9 LIMITED

..... Petitioner

Through:

versus

INCOME TAX OFFICER WARD INTERNATIONAL TAXATION  
1 (1)( 2),NEW DELHI AND ORS. .... Respondents

Through:

62

+ W.P.(C) 2143/2022 and CM 6159/2022

CRESCENT LEASING 1 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (2) (1) INTERNATIONAL TAXATION & ANR.

..... Respondent

Through:

63

+ W.P.(C) 2149/2022 and CM 6168/2022

CRESCENT LEASING 3 LIMITED

..... Petitioner

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W.P.(C) 8618/2022 & connected matters

By:VINOD KUMAR  
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Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (2) (1) INTERNATIONAL TAXATION & ANR.

..... Respondent

Through:

64

+ W.P.(C) 2170/2022 and CM 6198/2022  
CELESTIAL AVIATION TRADING 9 LIMITED ..... Petitioner

Through:

versus

INCOME TAX OFFICER WARD INTERNATIONAL  
TAXATION 1(1)(2) & ORS.

..... Respondent

Through:

65

+ W.P.(C) 2211/2022 and CM No.6378/2022  
ALLCO LEASING IGO( NO 2) LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (1) (1), INTERNATIONAL TAXATION,  
NEW DELHI AND ANR.

..... Respondent

Through:

66

+ W.P.(C) 2263/2022 and CM No.6514/2022  
ALLAVIATION LEASING IGO NO (4 ) LIMITED ..... Petitioner

Through:

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W.P.(C) 8618/2022 & connected matters

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (1) (1), INTERNATIONAL TAXATION  
& ANR.

..... Respondent

Through:

67

+ W.P.(C) 2264/2022 and CM No.6516/2022  
ALLAVIATION LEASING IGO NO(5) LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 1(1) ( 1 ), INTERNATIONAL TAXATION  
& ANR.

..... Respondent

Through:

68

+ W.P.(C) 2283/2022 and CM No. 6567/2022  
AVOLON AEROSPACE (IRELAND) AOE 52 LIMITED.. Petitioner  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 1(1) (1) INTERNATIONAL TAXATION  
& ORS.

..... Respondent

Through:

69

+ W.P.(C) 2301/2022 and CM No.6618/2022

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W.P.(C) 8618/2022 & connected matters

AVOLON AEROSPACE AOE 33 LIMITED  
Through:

..... Petitioner

versus

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

..... Respondent

Through:

70

+ W.P.(C) 2308/2022 and CM 6645/2022  
ALLCO LEASING IGO NO 1 LIMITED ..... Petitioner  
Through:

versus

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

..... Respondent

Through:

71

+ W.P.(C) 2313/2022 and CM No.6666/2022  
AVOLON AEROSPACE AOE 17 LIMITED

..... Petitioner

Through:

versus

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

..... Respond

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W.P.(C) 8618/2022 & connected matters

Through:

72

+

W.P.(C) 2317/2022 and CM No.6676/2022  
AVOLON AEROSPACE IRELAND AOE 50 LIMITED... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1  
(1)(1) INTERNATIONAL TAXATION & ORS.

..... Respon

Through:

73

+

W.P.(C) 2318/2022 and CM No.6678/2022  
AVOLON AEROSPACE IRELAND AOE 51 LIMITED ... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1(1)(1) INTERNATIONAL TAXATION  
& ORS.

.... Responde

Through:

74

+

W.P.(C) 2638/2022 and CM No.7580/2022  
AVOLON AEROSPACE AOE 32 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
1(1)(1), INTERNATIONAL TAXATION & ANR.

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W.P.(C) 8618/2022 & connected matters

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..... Respo

Through:

75

+ W.P.(C) 2897/2022 and CM No.8406/2022  
AERGEN AIRCRAFT ELEVEN LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 1 (1) (1), INTERNATIONAL TAXATION,  
NEW DELHI AND ORS.

..... Respondent

Through:

76

+ W.P.(C) 3571/2022 and CM No.10545/2022  
APTREE AVIATION TRADING 2 CO. LIMITED

..... Petitioner

Through:

versus

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

..... Respon

Through:

77

+ W.P.(C) 3885/2022 and CM No.11549/2022  
ALAFCO IRISH AIRCRAFT LEASING TWO LIMITED

..... Peti

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX

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W.P.(C) 8618/2022 & connected matters

CIRCLE 1 (1) (1) INTERNATIONAL TAXATION & ORS.

..... Respon

Through:

78

+ W.P.(C) 3886/2022 and CM No.11552/2022  
ACG AIRCRAFT LEASING IRELAND LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX



CIRCLE 1(1)(1) INTERNATIONAL TAXATION & ORS.

..... Respon

Through:

79

+

W.P.(C) 4022/2022 and CM No.12031/2022

ACCIPTER INVESTMENTS AIRCRAFT 2 LIMITED .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (1)(1) INTERNATIONAL TAXATION  
& ORS.

..... Respondent

Through:

80

+

W.P.(C) 4052/2022 and CM No.12077/2022

ORIX AVIATION SYSTEMS LIMITED

..... Petitioner

Through:

versus

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2 2 2 INTERNATIONAL TAXATION & ORS.

..... Res

Through:

81

+

W.P.(C) 4393/2022 and CM No.13089/2022 and 13090/2022

SMBC AVIATION CAPITAL IRELAND LEASING 3 LTD.

(FORMERLY KNOWN AS RBS AEROSPACE

IRELAND LEASING 3 LIMITED)

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 3(1) (2), INTERNATIONAL TAXATION,  
NEW DELHI AND ANR.

..... Respond

Through:

82

+

W.P.(C) 4394/2022 and CM No.13092/2022

AVOLON AEROSPACE LEASING LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

..... Respond

Through:

83

+ W.P.(C) 4492/2022 and CM No.13378/2022  
HKAC LEASING IGO NO 6 LIMITED

..... Petition

Through:

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W.P.(C) 8618/2022 & connected matters

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
& ANR.

..... Respond

Through:

84

+ W.P.(C) 4493/2022 and CM Nos.13381/2022 and 13382/2022  
SMBC AVIATION CAPITAL LTD (FORMERLY  
KNOWN AS RBS AEROSPACE LIMITED)

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

..... Respond

Through:

85

+ W.P.(C) 4494/2022 and CM No.13386/2022  
AVOLON AEROSPACE IRELAND AOE 53 LIMITED

..... P

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ORS.

..... Respond

Through:

86

+ W.P.(C) 4768/2022 and CM No.14293/2022  
JACKSON SQUARE AVIATION IRELAND LIMITED  
FORMERLY KNOWN AS MUL AVIATION

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

CAPITAL LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 1 2 INTERNATIONAL TAXATION  
& ORS.

..... Respond

Through:

87

+ W.P.(C) 4769/2022 and CM No.14295/2022  
LARE LEASING LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE INTERNATIONAL TAXATION  
2(2)(1), NEW DELHI AND ANR.

..... Respond

Through:

88

+ W.P.(C) 4864/2022 and CM Nos.14588/2022 and 14589/2022  
AWAS IRELAND LEASING FOUR LIMITED

..... P

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 1 1 1  
INTERNATIONAL TAXATION & ORS.

..... Respond

Through:

89

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

+ W.P.(C) 4867/2022 and CM No.14593/2022 and 14594/2022  
AIRCRAFTLE (IRELAND) LIMITED (FORMERLY  
KNOWN AS KLAATU AIRCRAFT LEASING IRELAND  
LIMITED)

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 (1) (2), INTERNATIONAL TAXATION  
NEW DELHI AND ORS.

..... Respond

Through:

90

+ W.P.(C) 4897/2022 and CM No.14649/2022 and 14650/2022  
JAMESTOWN AIRCRAFT LEASING LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2 (1)  
(2) INTERNATIONAL TAXATION & ORS. .... Respon

Through:

91

+ W.P.(C) 4913/2022 and CM Nos.14671/2022 and 14672/2022  
HOWTH AIRCRAFT LEASING LIMITED ..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX

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W.P.(C) 8618/2022 & connected matters

CIRCLE 2(1)(1) INTERNATIONAL TAXATION & ORS.

..... Res

Through:

92

+ W.P.(C) 4914/2022 and CM No.14676-77/2022  
AWAS 5158 IRELAND LIMITED ..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 1 -1 -1 INTERNATIONAL TAXATION  
& ORS. .... Respond

Through:

93

+ W.P.(C) 4927/2022 and CM No.14699/2022, 14700/2022  
TC SKYWARD AVIATION IRELAND LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 3 (1) (1) INTERNATIONAL TAXATION  
NEW DELHI & ORS. .... Respond

Through:

94

+ W.P.(C) 6183/2022 and CM No.18638/2022  
PEMBROKE AIRCRAFT LEASING 3 LIMITED ..... Petition

Through:

versus

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W.P.(C) 8618/2022 & connected matters

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2 (2)(2) INTERNATIONAL TAXATION & ORS.

..... Respo

Through:

95

+ W.P.(C) 7265/2022 and CM No.22262/2022  
AERGEN AIRCRAFT ELEVEN LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 (1)  
(1) INTERNATIONAL TAXATION NEW DELHI AND ANR.

..... Respo

Through:

96

+ W.P.(C) 7421/2022 and CM No.22658/2022  
ACCIPITER INVESTMENTS AIRCRAFT 2 LIMITED

.... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1-1-1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

97

+ W.P.(C) 7432/2022 and CM No.22669/2022  
ALLAVIATION LEASING IGO (NO. 3) LIMITED

..... Petitioner

Through:

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W.P.(C) 8618/2022 & connected matters

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
1(1)(1), INTERNATIONAL TAXATION, NEW DELHI

AND ANR.

..... Respon

Through:

98

+

W.P.(C) 7452/2022 and CM Nos.22717/2022 and 22718/2022  
ACG AIRCRAFT LEASING IRELAND LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (1)(1) INTERNATIONAL TAXATION,  
NEW DELHI AND ANR.

..... Respo

Through:

99

+

W.P.(C) 7484/2022 and CM No.22876/2022  
ALAFCO IRISH AIRCRAFT LEASING TWO LTD .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 1 1 INTERNATIONAL TAXATION & ANR.

..... Re

Through:

100

+

W.P.(C) 7513/2022 and CM No.22936/2022

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W.P.(C) 8618/2022 & connected matters

ORIX AVIATION SYSTEMS LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2-2-2 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

101

+

W.P.(C) 7595/2022 and CM No.23365/2022  
ALLCO LEASING IGO NO 1 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 1 1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

102

+ W.P.(C) 7599/2022 and CM No.23374/2022  
AVOLON AEROSPACE AOE 4 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 1 1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

103

+ W.P.(C) 7601/2022 and CM 23378/2022

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W.P.(C) 8618/2022 & connected matters

AVOLON AEROSPACE AOE 17 LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1-1-1  
INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

104

+ W.P.(C) 7605/2022 and CM No.23385/2022  
AVOLON AEROSPACE AOE 15 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1-1-1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

105

+ W.P.(C) 7607/2022 and CM No.23392/2022  
ALLCO LEASING IGO NO 2 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1(1)(1) INTERNATIONAL TAXATION, NEW DELHI  
AND ANR.

..... Responde

Through:

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By:VINOD KUMAR  
Signing Date:26.08.2022  
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W.P.(C) 8618/2022 & connected matters

106

+ W.P.(C) 7637/2022 and CM No.23450/2022  
AVOLON AEROSPACE IRELAND AOE 50 LIMITED

..... Pe

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1)(1)  
INTERNATIONAL TAXATION, NEW DELHI AND ANR.

..... Resp

Through:

107

+ W.P.(C) 7641/2022 and CM No.23455/2022  
ALLAVIATION LEASING (IGO NO. 4) LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
1(1)(1), INTERNATIONAL TAXATION, NEW DELHI AND ANR.

..... Resp

Through:

108

+ W.P.(C) 7687/2022 and CM No.23546/2022  
AVOLON AEROSPACE AOE 33 LIMITED ..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 -1 -1 INTERNATIONAL TAXATION & ANR.

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W.P.(C) 8618/2022 & connected matters

..... Resp

Through:

109

+ W.P.(C) 7713/2022 and CM No.23605/2022



AVOLON AEROSPACE (IRELAND ) AOE 52 LIMITED

..... Pet

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (1) ( 1), INTERNATIONAL TAXATION  
& ANR.

..... Respo

Through:

110

+ W.P.(C) 7729/2022 and CM No.23647/2022  
AVOLON AEROSPACE (IRELAND) AOE 51 LIMITED

..... Pet

Through:

versus

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

..... Respo

Through:

111

+ W.P.(C) 7732/2022 and CM No.23651/2022  
AVOLON AEROSPACE AOE 32 LIMITED

..... Petitione

Through:

versus

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W.P.(C) 8618/2022 & connected matters

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
1(1)(1) INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

112

+ W.P.(C) 7735/2022 and CM No.23654/2022  
AIRCRAFTLE (IRELAND) LIMITED (FORMERLY  
KNOWN AS KLAATU AIRCRAFT LEASING  
(IRELAND) LIMITED)

..... Petiti

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2(1)(2) INTERNATIONAL TAXATION & ORS.

..... Respo

Through:

113

+ W.P.(C) 7740/2022 and CM No.23660/2022  
TC SKYWARD AVIATION IRELAND LIMITED ..... Petitioner  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 3 (1) (1), INTERNATIONAL TAXATION,  
NEW DELHI & ANR. .... Respondent  
Through:

114

+ W.P.(C) 7783/2022 and CM No.23839/2022

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W.P.(C) 8618/2022 & connected matters

DUNLEWY AVIATION LEASING 1 LIMITED ..... Petitioner  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1-2 -2 INTERNATIONAL TAXATION & ANR. .... Respondent  
Through:

115

+ W.P.(C) 7785/2022 and CM No.23848/2022  
AVOLON AEROSPACE (IRELAND) AOE 115 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1(1)(1) INTERNATIONAL TAXATION & ANR. .... Respondent  
Through:

116

+ W.P.(C) 7787/2022 and CM No.23851/2022  
AVOLON AEROSPACE (IRELAND) AOE 116 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 1 (1) (1), INTERNATIONAL TAXATION,  
NEW DELHI AND ANR. .... Respondent

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

Through:

117

+ W.P.(C) 7789/2022 and CM No.23854/2022  
DUNLEWY AVIATION LEASING 2 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (2)(2), INTERNATIONAL TAXATION  
NEW DELHI AND ANR.

..... Respondent

Through:

118

+ W.P.(C) 7853/2022 and CM No.23966/2022  
BLUESKY 26 LEASING COMPANY LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 1(1) (2) , INTERNATIONAL TAXATION,  
NEW DELHI AND ANR

..... Respondent

Through:

119

+ W.P.(C) 7979/2022 and CM No.24316/2022  
SMBC AVIATION CAPITAL LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 3 (1) (2,) INTERNATIONAL TAXATION

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

NEW DELHI AND ANR.

..... Respondent

Through:

120

+ W.P.(C) 8090/2022 and CM No.24540/2022  
AVOLON AEROSPACE (IRELAND) AOE 53 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 (1)  
(1), INTERNATIONAL TAXATION, NEW DELHI AND ANR.

..... Respo

Through:

121

+

W.P.(C) 8091/2022 and CM No.24544/2022  
MCAP EUROPE LIMITED

..... Petitione

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2- 2 - 1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

122

+

W.P.(C) 8092/2022 and CM No.24547/2022  
HOWTH AIRCRAFT LEASING LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX

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By:VINOD KUMAR  
Signing Date:26.08.2022  
13:21:45

W.P.(C) 8618/2022 & connected matters

CIRCLE 2 1 1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

123

+

W.P.(C) 8106/2022 and CM No.24606/2022  
PEMBROKE AIRCRAFT LEASING 11 LIMITED

..... Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2(2)(2) INTERNATIONAL TAXATION,  
DELHI AND ANR.

..... Responde

Through:

124

+

W.P.(C) 8107/2022 and CM No.24608/2022  
PEMBROKE AIRCRAFT LEASING 3 LIMITED

..... Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2 2 2 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

125

+ W.P.(C) 8228/2022 and CM No.24845/2022  
MACQUARIE AIRFINANCE ACQUISITIONS  
(IRELAND) LIMITED

..... Petitione

Through:

versus

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 -2 -1 INTERNATIONAL TAXATION & ANR.

..... Respon

Through:

126

+ W.P.(C) 8230/2022 and CM No.24847/2022  
MACQUARIE AEROSPACE FINANCE 5090 LIMITED .. Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 (2) (1), INTERNATIONAL TAXATION NEW DELHI  
AND ANR.

..... Respon

Through:

127

+ W.P.(C) 8231/2022 and CM No.24851/2022  
MASL IRELAND 22 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 -2 -1 INTERNATIONAL TAXATION & ANR.

..... Respon

Through:

128

+ W.P.(C) 8244/2022 and CM No.24873/2022  
JAMESTOWN AIRCRAFT LEASING LIMITED ..... Petitioner

Through:

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 (1) (2), INTERNATIONAL TAXATION  
NEW DELHI AND ANR.

..... Respond

Through:

129

+

W.P.(C) 8277/2022 and CM No.24927/2022  
MACQUARIE AEROSPACE FINANCE 5027 LIMITED

..... Petit

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 2 1 INTERNATIONAL TAXATION & ANR.

..... Respond

Through:

130

+

W.P.(C) 8278/2022 and CM No.24929/2022  
MACQUARIE AEROSPACE FINANCE 5092 LIMITED

..... Petit

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2 2 1  
INTERNATIONAL TAXATION & ANR.

..... Respond

Through:

131

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W.P.(C) 8618/2022 & connected matters

+

W.P.(C) 8389/2022 and CM No.25254/2022  
HKAC LEASING IGO NO 6 LIMITED

..... Pet

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 -1 -1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

132

+ W.P.(C) 8447/2022 and CM No.25478/2022  
INVER AIRCRAFT LEASING LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 2 (1) (1), INTERNATIONAL TAXATION  
NEW DELHI AND ANR.

..... Respo

Through:

133

+ W.P.(C) 8492/2022 and CM No.25571/2022  
ORIENTAL LEASING 8 COMPANY LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2 (2)(2), INTERNATIONAL TAXATION

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

NEW DELHI AND ANR.

..... Respon

Through:

134

+ W.P.(C) 8511/2022 and CM No.25622/2022  
PEMBROKE AIRCRAFT LEASING 4 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 2- 2 -2 INTERNATIONAL TAXATION & ANR.

..... Respon

Through:

135

+ W.P.(C) 8521/2022 and CM No.25644/2022  
PEMBROKE AIRCRAFT LEASING 2 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX

CIRCLE 2(2)(2) INTERNATIONAL TAXATION, & ANR.

..... Respon

Through:

136

+ W.P.(C) 8634/2022 and CM No.25951/2022  
HKAC LEASING (IGO NO. 8) LIMITED

..... Petitione

Through:

versus

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 2 (1)  
(1) INTERNATIONAL TAXATION NEW DELHI AND ANR.

..... Respon

Through:

137

+ W.P.(C) 8652/2022 and CM No.26056/2022  
HKAC LEASING IGO NO 9 LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 2-1 -1 INTERNATIONAL TAXATION & ANR.

..... Respon

Through:

138

+ W.P.(C) 8718/2022 and CM No.26261/2022  
APTREE AVIATION TRADING 2 CO LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 1 1 INTERNATIONAL TAXATION & ANR.

..... Respon

Through:

139

+ W.P.(C) 8728/2022 and CM No.26268/2022  
CONNOLLY AVIATION CAPITAL 2 LIMITED

..... Petitioner

Through:

versus



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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE (1) (2) (1), INTERNATIONAL TAXATION  
NEW DELHI AND ANR.

..... Responden

Through:

140

+

W.P.(C) 8865/2022 and CM No.26685/2022  
CRESCENT LEASING 9 LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 2 1 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

141

+

W.P.(C) 8884/2022 and CM No.26722/2022  
CIT AEROSPACE INTERNATIONAL UNLIMITED  
COMPANY

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE (1) (2) (1) INTERNATIONAL TAXATION  
NEW DELHI AND ANR.

..... Respo

Through:

142

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

+

W.P.(C) 8893/2022 and CM No.26735/2022  
JACKSON SQUARE AVIATION IRELAND LIMITED  
(FORMERLY KNOWN AS MUL AVIATION CAPITAL  
LIMITED)

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
2(1)(2), INTERNATIONAL TAXATION, NEW DELHI & ANR.

..... Respon

Through:

143

+ W.P.(C) 8898/2022 and CM No.26744/2022  
CONNOLLY AVIATION CAPITAL 1 LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE (1) (2) (1) INTERNATIONAL TAXATION  
NEW DELHI AND ANR.

..... Responden

Through:

144

+ W.P.(C) 8907/2022 and CM No.26790/2022  
AWAS 5158 IRELAND LIMITED

..... Peti

Through:

versus

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 (1)( 1) INTERNATIONAL TAXATION,  
NEW DELHI AND ANR

..... Respond

Through:

145

+ W.P.(C) 9010/2022 and CM No.27155/12022  
CELESTIAL AVIATION TRADING 23 LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1 -2- 1 INTERNATIONAL TAXATION  
& ANR.

..... Responde

Through:

146

+ W.P.(C) 9027/2022 and CM No.27168/2022  
AWAS AVIATION LEASING (4433) LIMITED ..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1(1)(1) INTERNATIONAL TAXATION,

NEW DELHI AND ANR.

..... Responde

Through:

147

+ W.P.(C) 9029/2022 and CM No.27171/2022  
CIT GROUP FINANCE IRELAND UNLIMITED  
COMPANY

..... Petition

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W.P.(C) 8618/2022 & connected matters

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1- 2 -1 INTERNATIONAL TAXATION & ANR.

..... Respon

Through:

148

+ W.P.(C) 9031/2022 and CM No.27175/2022  
SUBRIA ONE DESIGNATED ACTIVITY COMPANY .... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 3 1 2 INTERNATIONAL TAXATION NEW DELHI  
& ANR.

..... Responde

Through:

149

+ W.P.(C) 9034/2022 and CM No.27178/2022  
AWAS 2914 IRELAND LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION,  
NEW DELHI AND ANR.

..... Responde

Through:

150

+ W.P.(C) 9042/2022 and CM No.27189/2022

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W.P.(C) 8618/2022 & connected matters

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AWAS IRELAND LEASING FOUR LIMITED ..... Petitioner  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION,  
NEW DELHI AND ANR.

..... Responden

Through:

151

+ W.P.(C) 9070/2022 and CM No.27228/2022  
TIGA AVIATION LEASING LIMITED

..... Petitione

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 3(1)(1), INTERNATIONAL TAXATION,  
NEW DELHI & ANR.

..... Responden

Through:

152

+ W.P.(C) 9089/2022 and CM No.27257/2022  
CONNOLLY AVIATION CAPITAL 3 LIMITED

..... Petitioner

Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 1- 2 -1 INTERNATIONAL TAXATION  
& ANR.

..... Responden

Through:

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W.P.(C) 8618/2022 & connected matters

153

+ W.P.(C) 9231/2022 and CM No.27673/2022  
EMERALD AVIATION AOE 9 LIMITED

..... Petition

Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 1 2 2 INTERNATIONAL TAXATION & ANR.

..... Respo

Through:

154

+ W.P.(C) 9306/2022 and CM No.27886/2022

AWAS AVIATION TRADING DAC ..... Petitione  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME-TAX  
CIRCLE 1 (1) (1), INTERNATIONAL TAXATION  
NEW DELHI AND ANR. .... Responde  
Through:

155

+ W.P.(C) 9466/2022 and CM No.28262/2022  
SPRITE AVIATION NO. 2 DAC ..... Petitione  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 3 (1) (2), INTERNATIONAL TAXATION,  
NEW DELHI & ANR. .... Responde

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By:VINOD KUMAR  
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13:21:45

W.P.(C) 8618/2022 & connected matters

Through:

156

+ W.P.(C) 1030/2020  
AETHER AIRCRAFT 1 LTD ..... Petition  
Through:

versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE1(1)(2), INTERNATIONAL TAXATION .... Respondent  
Through:

157

+ W.P.(C) 1862/2020  
JACKSON SQUARE AVIATION IRELAND LIMITED  
(FORMERLY KNOWN AS MUL AVIATION CAPITAL  
LIMITED), A COMPANY INCORPORATION UNDER THE  
LAWS OF IRELAND ..... Petitioner  
Through:

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 2(2)(1), INTERNATIONAL TAXATION  
..... Resp  
Through:

159

+ W.P.(C) 12198/2019 and CM No.49874/2019  
CELESTIAL AVIATION TRADING 9 LIMITED ..... Petitioner  
Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX

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By:VINOD KUMAR  
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13:21:45

W.P.(C) 8618/2022 & connected matters

CIRCLE(1)(2)(1), INTERNATIONAL TAXATION  
& ORS.

..... Resp

Through:

160

+ W.P.(C) 12199/2019 and CM No.49876/2019  
CRESCENT LEASING 1 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME-TAX  
CIRCLE(1)(2)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

161

+ W.P.(C) 12200/2019 and CM No.49878/2019  
CRESCENT LEASING 3 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME-TAX  
CIRCLE1(2)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

162

+ W.P.(C) 12201/2019 and CM No.49880/2019  
CRESCENT LEASING 9 LIMITED

..... Petition

Through:

versus

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By:VINOD KUMAR  
Signing Date:26.08.2022

W.P.(C) 8618/2022 & connected matters

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DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE(1)(2)(1), INTERNATIONAL TAXATION & ORS.

..... Res

Through:

165

+ W.P.(C) 12209/2019 and CM No.49899/2019  
LARE LEASING LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 2(2)(1), INTERNATIONAL TAXATION & ORS.

..... Res

Through:

166

+ W.P.(C) 12462/2019 and CM No.50855/2019  
ALLAVIATION LEASING IGO (NO. 5) LIMITED.

..... Petitione

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Res

Through:

167

+ W.P.(C) 12463/2019 and CM No.50857/2019  
ALLAVIATION LEASING IGO (NO. 3) LIMITED

..... Petitioner

Through:

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By:VINOD KUMAR  
Signing Date:26.08.2022  
13:21:45

W.P.(C) 8618/2022 & connected matters

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Respo

Through:

168

+ W.P.(C) 12464/2019 and CM No.50859/2019  
ALLAVIATION LEASING IGO (NO. 4) LIMITED

..... Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

169

+ W.P.(C) 12465/2019 and CM No.50861/2019  
ALLCO LEASING (IGO NO.1) LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

170

+ W.P.(C) 12466/2019 and CM No.50863/2019  
ALLCO LEASING (IGO NO. 2) LIMITED

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Digitally Signed  
By:VINOD KUMAR  
Signing Date:26.08.2022  
13:21:45

W.P.(C) 8618/2022 & connected matters

..... P

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

171

+ W.P.(C) 12467/2019 and CM No.50865/2019  
AVOLON AEROSPACE AOE 4 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

172

+ W.P.(C) 12468/2019 and CM No.50867/2019  
AVOLON AEROSPACE AOE 15 LIMITED

..... Petition

Through:

versus



DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

173

+ W.P.(C) 12469/2019 and CM No.50869/2019

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W.P.(C) 8618/2022 & connected matters

AVOLON AEROSPACE AOE 17 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

174

+ W.P.(C) 12470/2019 and CM No.50871/2019

AVOLON AEROSPACE AOE 32 LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION  
& ORS.

..... Resp

Through:

175

+ W.P.(C) 12471/2019 and CM No.50873/2019

AVOLON AEROSPACE LEASING LIMITED

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION  
& ORS.

..... Responde

Through:

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

13:21:45

177

+ W.P.(C) 12739/2019 and CM No.52074/2019  
HOWTH AIRCRAFT LEASING LIMITED ..... Petitioner  
Through:

versus

DEPUTY COMMISSIONER OF INCOME - TAX  
CIRCLE 2(1)(1), INTERNATIONAL TAXATION & ORS. .... Resp  
Through:

178

+ W.P.(C) 13211/2019 and CM No.53766/2019  
DUNLEWY AVIATION LEASING 1 LIMITED ..... Petitioner  
Through:

versus

DEPUTY COMMISSIONER OF INCOME-TAX  
CIRCLE 1(2)(2), INTERNATIONAL TAXATION  
& ORS. .... Responde  
Through:

179

+ W.P.(C) 13212/2019 and CM No.53768/2019  
DUNLEWY AVIATION LEASING 2 LIMITED ..... Petitioner  
Through:

versus

DEPUTY COMMISSIONER OF INCOME-TAX  
CIRCLE 1(2)(2), INTERNATIONAL TAXATION & ORS. .... Resp

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By:VINOD KUMAR

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W.P.(C) 8618/2022 & connected matters

Through:

181

+ W.P.(C) 13260/2019 and CM No.53923/2019  
CRESCENT LEASING 5 LIMITED (UNDER VOLUNTARY  
LIQUIDATION) ..... Petitioner

Through:

versus

DEPUTY COMMISSIONER OF INCOME- TAX  
CIRCLE 1(2)(1), INTERNATIONAL TAXATION & ORS. .... Resp  
Through:

182

+ W.P.(C) 13279/2019 and CM No.53998/2019  
CRESCENT LEASING 6 LIMITED (UNDER  
VOLUNTARY LIQUIDATION)

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME- TAX  
CIRCLE 1(2)(1), INTERNATIONAL TAXATION & ORS.

..... Resp

Through:

183

+ W.P.(C) 13331/2019 and CM No.54152/2019  
MACQUARIE AEROSPACE FINANCE 5027 LIMITED  
(FORMERLY KNOWN AS AWAS IRELAND LEASING SIX  
LIMITED)

..... Pe

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By:VINOD KUMAR  
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W.P.(C) 8618/2022 & connected matters

Through:

versus

DEPUTY COMMISSIONER OF INCOME- TAX CIRCLE 1(1)(1),  
INTERNATIONAL TAXATION & ORS.

..... Respon

Through:

184

+ W.P.(C) 13332/2019 and CM No.54154/2019  
MACQUARIE AEROSPACE FINANCE 5090 LIMITED  
(FORMERLY KNOWN AS AWAS IRELAND LEASING SEVEN  
LIMITED)

..... Petition

Through:

versus

DEPUTY COMMISSIONER OF INCOME- TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Respon

Through:

185

+ W.P.(C) 13334/2019 and CM No.54158/2019  
MACQUARIE AEROSPACE FINANCE 5092 LIMITED  
(FORMERLY KNOWN AS AWAS 5092 IRELAND LIMITED)

..... Pet

Through:

versus

DEPUTY COMMISSIONER OF INCOME- TAX  
CIRCLE 1(1)(1), INTERNATIONAL TAXATION & ORS.

..... Respondent

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By:VINOD KUMAR  
Signing Date:26.08.2022  
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W.P.(C) 8618/2022 & connected matters

Through:

192

+ W.P.(C) 11084/2022 and CM No.32509/2022 and 32510/2022  
SDH WINGS LEASING 4 LIMITED ..... Petitioner

Through:

versus

ASSITANT COMMISSIONER OF INCOME TAX,  
CIRCLE 3 1 2, INTERNATIONAL TAXATION, NEW DELHI &  
ANR. .... Respondents

Through:

Advocates who appeared in this case:

For the Petitioners : Mr. Mayank Nagi and Mr. Tarun Singh,  
Advocates in Item No.3.  
Mr. Sachit Jolly, Ms. Anuradha Dutt, Mr. Manish  
Garg, Ms. Disha Jham and Mr. Sohun Dua  
Advocates in Item Nos. 2, 50 to 157, 165 to 175,  
177 to 179, 181 to 185 & 187.

For the Respondents : Mr. Zoheb Hossain, Senior Standing Counsel,  
Mr. Vipul Agrawal and Mr. Parth Semwal  
Standing Counsel for Income Tax Deptt.  
Nos. 2, 80, 83, 91, 100, 121, 122, 131  
and 157.

Mr. Sanjay Kumar and Ms. Easha Kadian,  
Standing Counsels for Revenue Deptt. in  
Nos. 86, 87, 89, 90, 112, 125, 126, 127,  
130, 132, 142, 165 & 177.

Mr. Kunal Sharma, Senior Standing Counsel,  
Mr. Zehra Khan, Jr. Standing Counsel and  
Shray Nargotra, Advocates for IT Deptt.  
Nos. 94, 123, 124, 133, 134, 135 & 153.

Mr. Puneet Rai and Ms. Adeeba Mujahid,

Signature Not Verified

Digitally Signed

W.P.(C) 8618/2022 & connected matters

By:VINOD KUMAR

Signing Date:26.08.2022

13:21:45

Standing Counsels with Mr. Nikhil J  
for Income Tax Deptt. in Item Nos. 5  
113, 139, 143, 147, 148, 151, 152, 1  
& 185.

Mr. Sunil Agarwal, Senior Standing C  
Mr. Tushar Gupta, Jr. Standing Couns  
Utkarsh Tiwari, Advocates for Income  
Department in Item No. 81, 84, 88, 9  
146, 149, 150, 154 & 192.

Mr. Ruchir Bhatia, Senior Standing C  
Mr. Shlok Chandra, Jr. Standing Coun  
Mansie Jain, Advocates in Item Nos.  
56, 58-59, 61-79, 82, 85, 96, 97-115  
156, 159-162, 165-175, 178-179 & 181

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% 23.08.2022

1. Learned counsel for the respondents pray for time to file counter affidavit.
2. Let the same be filed within eight weeks. Rejoinder thereto, if any, be filed before the next date of hearing.
3. Renotify on 18.01.2023.
4. Interim order to continue.

SANJEEV SACHDEVA, J TUSHAR RAO GEDELA, J AUGUST 23, 2022/nd Digitally Signed  
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