

Sharad Garg vs Ito, Ward 63(1), Delhi & Anr on 24 March, 2022

Author: Manmohan

Bench: Manmohan, Dinesh Kumar Sharma

\$~1 to 144, 93 (2022) (148 matters)

* IN THE HIGH COURT OF DELHI AT NEW DELHI

1

+ W.P.(C) 8994/2021
SHARAD GARG

Through

.....
Mr.Venketesh Chaurasia a
Rano Jain,Adv.s.

versus

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

Through

..... Respon
Mr.Zoheb Hossain, Sr. SC with
Vipul Agrawal and Mr.Parth Sen
Advocates.

2.

+ W.P.(C) 9427/2021
UJJWAL ARORA

Through

...
Mr.Salil Kapoor,
Lalchandani, Mr.S.K
Mr.C.S.Anand, Mr.Tarun C
Adv.s.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1
DELHI

..... Respondent
Through Ms.Vibhooti Malhotra, Sr.SC. with
Mr. Shaliendra Singh and Mr. Udit
Sharma, Advocates.

3.

+ W.P.(C) 9659/2021
PANKAJ VERMA

Through

..... Pet
Mr. Ved Jain, Advocate with
Ms. Richa Mishra, Advocate.

versus

INCOME TAX OFFICER, WARD 69-1 & ORS.

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Through

Mr. Sunil Kumar Agarwal, Sr.

Mr. Satya Ranjan Swain, Sr. P
Counsel with Mr.Kautilya Bira
Advocate for R-4.

5.
+ W.P.(C) 11010/2021 & CM 33944/2021
ATS TOWNSHIP PVT. LTD. Peti
Through Mr.Harshit Batra, Mr.Ritesh B
Advs.
versus
DEPUTY COMMISSIONER OF INCOME TAX & ORS.
. Respondents
Through Mr.Kunal Sharma, Sr. SC.
6.
+ W.P.(C) 12926/2021& CMs 40710-11/2021
SHIV KUMAR GUPTA Petiti
Through Mr.Salil Kapoor, Mr.S.K.Gambhir
Mr.S.C.Anand, Mr.Tarun Chanana,
Advs.
versus
INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents
Through Mr.Ajit Sharma, Sr. SC.
7.
+ W.P.(C) 13021/2021 & CMs 41064-65/2021
AVNI NATH Petiti
Through Mr. Sunil Kumar M
Mr.Tejaswar Nerwal, Mr. Anshul
Mittal, Advs.
versus
INCOME TAX OFFICER WARD 54(1), NEW DELHI
. Respondents
Through Mr. Kunal Sharma, Sr. SC with

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Mr. Satya Ranjan Swain, Sr.
Counsel with Ms.Zehra Khan,
Mr.Divyank Rana and Mr. Aman
Yadav, Advs.

8.
+ W.P.(C) 13384/2021 & CM APPLs.42168-169/2021
ABHISHEK ARORA Pe
Through Mr.Salil Kapoor, Mr.Sanat Ka
Ms.Ananya Kapoor,
Lalchandani, Ms.Soumya Singh

Mr.Tarun Chanana, Advs.
Mr. T.M. Shivakumar, Adv.

versus

ASSISTANCE COMMISSIONER OF INCOME TAX, WARD 59-1,
DELHI & ANR. Respondents

Through Mr.Ajit Sharma, Sr. Standing counsel

9.

+ W.P.(C) 13746/2021 & CM APPL.43420/2021
ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh,
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv

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10.

+ W.P.(C) 13748/2021 & CM APPL.43424/2021
ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh
Vaibhav Kulkarni, Mr.Anant, Mr.
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

11.

+ W.P.(C) 13754/2021 & CM APPL.43436/2021
SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE
LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh
Vaibhav Kulkarni, Mr.Anant, Mr.

Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

INCOME TAX OFFICER & ANR.

..... Respondent

Through Mr.Ruchir Bhatia, Sr. SC

12.

+

W.P.(C) 13757/2021 & CM APPL.43442/2021

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh
Vaibhav Kulkarni, Mr.Anant, Mr
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

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ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

13.

+

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

SHIKHI ESTATES PRIVATE LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh
Vaibhav Kulkarni, Mr.Anant, Mr
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

INCOME TAX OFFICER & ANR.

..... Respondent

Through Mr.Ruchir Bhatia, Sr. SC

14.

+

W.P.(C) 13764/2021 & CM APPL.43456/2021

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Pet

Through Ms. Kavita Jha, Mr.Udit Naresh
Vaibhav Kulkarni, Mr.Anant, Mr
Aditya Bali and Mr. Himanshu
Agarwal Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

15.

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

RSND PROJECTS PRIVATE LIMITED

..... Petiti

Through Mr. T.M. Shivakumar, Adv.

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versus

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

Through Mr.Sunil Agarwal, Sr. SC, Mr.Tusha
Gupta, Jr. SC and Mr.Samarth
Chaudhari, Adv.

16.

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

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh
Mr. Himanshu Agarwal, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Respondents

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

17.

+ W.P.(C) 13825/2021 & CM APPL. 43626/2021

SHIKHI ESTATES PRIVATE LIMITED

..... Peti

Through Ms. Kavita Jha, Mr.Udit Naresh
Mr. Himanshu Agarwal, Advocate

versus

INCOME TAX OFFICER & ANR.

..... Responde

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

18

+ W.P.(C) 13863/2021 & CM APPL. 43758/2021

PROGRESSIVE ALLOYS (INDIA) PVT. LTD

..... Pet

Through Mr.Ashish Middha, Adv.

versus

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PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. SC, Mr.Tush
Gupta, Jr. SC and Mr.Samarth
Chaudhari, Adv.

19.

+ W.P.(C) 13888/2021 & CM APPL. 43850/2021
NIDHI GUPTA Petiti
Through Mr. Anjit Kumar, Sr. Advocate
Mr.Sandeep Chilana, Mr.Priyoje
Chatterjee, Mr.Shekhar Sharma,
Abdullah Tanveer, Ms.Yashodhar
Burmon Roy, Ms.Shambhavi Sinha
Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME
TAX & ANR. Respondents
Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv.

20.

+ W.P.(C) 13901/2021 & CM APPL. 43877/2021
MINAKSHI AGGARWAL Petition
Through Mr.Salil Kapoor, M
Lalchandani, Mr.S.K. G
Mr.C.S.Anand and M
Chanana, Adv.

versus

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

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21.

+ W.P.(C) 13907/2021 & CM APPL. 43889/2021
SHIV KUMAR GUPTA -HUF Petition
Through Mr. Salil Kapoor, Mr. Sumit
Lalchandani, Mr. S.K. Gambhir,
Mr.C.S.Anand and Mr. Tarun
Chanana, Advs.
versus
INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents
Through Mr. Ajit Sharma, Sr. SC with
Mr.Anand Ram Mishra,Adv.

22.

+ W.P.(C) 14049/2021 & CM APPL. 44358/2021
DEVI DASS HUF Petition
Through Mr.Salil Kapoor, Mr.S.K. Gambhir
Mr.C. S. Anand, Ms.Ananya Kapoor
and Mr.Sanat Kapoor, Advs.
versus
INCOME TAX OFFICER, WARD 59-8 & ANR. Respondents
Through Mr. Ajit Sharma, Sr. SC.

23.

+ W.P.(C) 14053/2021 & CM APPL. 44366/2021
MUKESH ARORA Petition
Through Mr.Salil Kapoor, Mr.S.K. Gambhir
Mr.C. S. Anand, Ms.Ananya Kapoor
and Mr.Sanat Kapoor, Advs.
versus
INCOME TAX OFFICER, CIRCLE 59-1 & ANR. Respondents
Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.U
Sharma, Adv.

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24.

+ W.P.(C) 14100/2021 & CM APPL.44486/2021
MUKESH ARORA -HUF Petition
Through Mr. Salil Kapoor, Mr. S.K. Gambhir
Mr. C. S. Anand, Ms. Ananya Kapoor
and Mr.Sanat Kapoor, Advs.
versus

INCOME TAX OFFICER, WARD 59-8 & ANR. Respondents
Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.Ud
Sharma, Adv.

25.

+ W.P.(C) 14229/2021 & CM APPL.44883/2021
SANJIV MAHESHWARIPetitione
Through Mr.Ashish Middha, Adv.
versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Kunal Sharma, Sr. Standing
Counsel for the Revenue.

26.

+ W.P.(C) 14266/2021 & CM APPL.44953/2021
REENA SINGH Petitioner
Through Ms. Divya and Mr.Ruchesh Sinha
Adv.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX & ORS.
..... Respondent
Through Mr. Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC.
Ms. Archana Gaur, Adv. for UOI.
Mr.Rishabh Sahu, Central Govt. Sr.
Counsel for R-3.

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27.

+ W.P.(C) 14337/2021
SUHARSH ARORA Peti
Through Mr. Ved Kumar Jain, Advocate
Ms. Richa Mishra.
versus

INCOME TAX OFFICER, WARD 48-1 & ORS. Respondents
Through Mr. Abhishek Maratha, Advocate.

28.

+ W.P.(C) 14533/2021 & CM APPL.45713/2021
RAVI KUMAR GUPTA Petit
Through Mr. Aditya Dewan, Mr. Sahil
Chandra, Mr. Aditya Hooda, Mr.
Vivek Mishra, Adv.

versus

UNION OF INDIA AND ORS

..... Respondent

Through Mr. Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC for
Income Tax Department.

29.

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

..... Pet

Through Ms. Vaishali Gupta, Advocate w
Mr. Anubhav Gupta and Mr. Vika
Poonia, Advocates.

versus

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

..... Respondent

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

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30.

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

..... Pet

Through Ms.Vaishali Gupta, Mr.Anubhav
Gupta and Mr.Vikash Poonia, Ad

versus

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

..... Responde

Through Ms.Vibhooti Malhotra, Sr. SC with
Mr.Shaliender Singh, Jr. SC, Mr.U
Sharma, Adv. for Revenue.
Mr. Avnish Singh and Ms. Pushplat
Singh, Advs. for R-4/UOI.

31.

+ W.P.(C) 14712/2021 & CM APPL.46327/2021
UPENDRA GULATI

..... P

Through Ms.Vaishali Gupta, Mr.Anubha
Gupta and Mr.Vikash Poonia,

versus

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

..... Respon

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

32.

+ W.P.(C) 15071/2021 & CM APPL.47521/2021
SABH INFRASTRUCTURE LIMITED Petiti
Through Mr.Salil Kapoor, Mr.C.S. Anand
Mr.Sumit Lalchandani & Mr.Taru
Chanana, Adv.
versus

INCOME TAX OFFICER, WARD 22-1 & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. SC, Mr.Tusha

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Gupta, Jr. SC and M
Chaudhari, Adv.

33.

+ W.P.(C) 15074/2021 & CM APPL.47528/2021
SANJAY KUMAR Petiti
Through Mr.Sagar Rohtagi, Adv.
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.
..... Respondents
Through Mr.Abhishek Maratha, Sr. SC,
Mr.Pratyaksh Gupta, Jr. SC for
Revenue.

34.

+ W.P.(C) 15090/2021 & CM APPL.47574/2021
POOJASMIT INVESTMENTS AND TRADING PRIVATE
LIMITED Pet
Through Mr. Salil Kapoor, C.S. Anand,
Lalchandani & Tarun Chanana, A
versus

INCOME TAX OFFICER, WARD 20-1 DELHI & ANR.
..... Respondents
Through Mr.Ruchir Bhatia, Sr. SC

35.

+ W.P.(C) 10/2022 & CM APPL.16/2022
SUMAN JEET AGARWAL Petiti
Through Mr. Satyen Sethi, Advocate wit

Mr. Arta Trana Panda, Advocate.

versus

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

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

36.

+ W.P.(C) 269/2022 & CM APPL.789/2022
SABHARWAL APARTMENTS PRIVATE LIMITED Petitioner
Through Mr. Salil Kapoor, Mr. C. S. Ana
Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.

versus

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

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

37.

+ W.P.(C) 271/2022 & CM APPL.793/2022
SHANKAR GROWTH FUND PVT LTD Peti
Through Ms. Rano Jain & Mr. Venketesh
Chaurasia, Advocates

versus

ACIT, CIRCLE 22(2), DELHI AND ORS Respon

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

38.

+ W.P.(C) 387/2022 & CM APPL.1117/2022
SOMNATH VIRMANI Petiti
Through Mr. Sunil Kumar Mu
Mr.Tejaswar Nerwal, Mr. Anshul
Mittal, Advs.

versus

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DCIT CIRCLE 13(1) DELHI AND ANR. Respondents
Through Mr.Ajit Sharma, Sr.SC
Ms.Himangi Kapoor, Adv.

39.
+ W.P.(C) 440/2022 & CM APPL.1229/2022
S N ENTERPRISES Petitioners
Through Mr.Satyen Sethi & Mr.Arta Trana
Panda, Adv.
versus

INCOME TAX OFFICER & ORS. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

40.
+ W.P.(C) 471/2022 & CM APPL.1327/2022
S N ENTERPRISES Petitioners
Through Mr.Satyen Sethi & Mr.Arta Trana
Panda, Adv.
versus

INCOME TAX OFFICER, WARD 63(1) & ORS. Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

41.
+ W.P.(C) 496/2022 & CM APPL.1458/2022
ASHISH PODDAR Petitioners
Through Mr. Samyak Jain, Adv.
Mr. Ruchesh Sinha, Ms. Divya, A
versus

INCOME TAX OFFICER WARD 54(1) & ANR. Respondents
Through Mr.Zoheb Hossain, Sr. SC with
Mr.Vipul Agrawal, Mr.Parth Semwal,
Jr.SC

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+ W.P.(C) 511/2022 & CM APPL.1484/2022
SANTOSH INFRATECH PRIVATE LIMITED Petitioner
Through Mr. Ved Jain, Ms. Richa Mishra,
Adv.
versus

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

..... Responde
Through Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Adv. for
Revenue.
Mr.Neeraj, Mr.Sahaj Ga
Mr.Vedanash Anand, Mr.Rud
Paliwal and Mr.Sanjay Pal, Adv. f
R-4.
Ms.Aakanksha Kaul, Mr.Manek
Singh, Mr.Aman Sahani, Advocates
for UOI

43.
+ W.P.(C) 576/2022 & CM APPL.1636/2022
MUKESH KUMAR JAIN Peti
Through Mr. Purav Middha, Adv.

versus

PR. COMMISSIONER OF INCOME TAX & ANR. Respondents
Through Mr.Abhishek Maratha, Sr. SC &
Mr.Pratyaksh Gupta, Jr. SC

44
+ W.P.(C) 592/2022 & CM APPL.1678/2022
SATISH SINGHAL Peti
Through Ms. Rano Jain & Mr. Venketesh
Chaurasia, Advocates
versus

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ACIT, CIR 22(2), DELHI & ANR. Respon
Through Mr.Sunil Agarwal, Sr. St. couns
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Adv. for
Revenue.

45
+ W.P.(C) 758/2022 & CM APPL.2160/2022

SANTOSH INFRATECH PRIVATE LIMITED Petition
Through Mr. Ved Jain and Ms. Richa Mishr
Adv.
versus
INCOME TAX OFFICER, WARD 22-3, DELHI & ORS.
..... Responde
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel.

46

+ W.P.(C) 965/2022 & CM APPL.2752/2022
SULOCHNA GOEL Petition
Through Mr.Kapil Goel & Mr.Sandeep Goel,
Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
DELHI AND ANR Responde
Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadiyan, J
Standing Counsel.

47

+ W.P.(C) 989/2022 & CM APPL.2794/2022
SSIPL RETAIL LTD. Petitione
Through Mr.Gaurav Jain, Ms.Akshita Goyal
Mr.Shubham Gupta, Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22(2),
DELHI Respondent
Through Mr.Sunil Kumar Agarwal, Sr.

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Standing Counsel.

48

+ W.P.(C) 795/2022 & CM APPL.2232/2022
RAJ KUMAR GOEL Petition
Through Mr.Kapil Goel and Mr.Sandeep Goe
Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)
& ORS Respondents
Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC

49

+ W.P.(C) 856/2022 & CM No.2413/2022
ANAND GOEL Petition

Through Mr.Kapil Goel & Mr.Sandeep Goel
Advs

versus

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

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

50

+ W.P.(C) 900/2022 & CM No.2551/2022
DEEPAK GOEL Petitioners

Through Mr.Kapil Goel and Mr.Sandeep Goel
Adv.

versus

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

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

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51

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

Through Mr. Ved Jain and Ms. Richa Mishra
Adv.

versus

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

Through Mr.Puneet Rai, Sr. SC with
Ms.Adeeba Mujahid, Jr. SC for
Income Tax Department.
Mr.Kamal Kant Jha, SPC for UOI.

52

+ W.P.(C) 1094/2022 & CM APPL.3117/2022
MARK GULATI Petitioners

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

versus

ITO WARD 52(1) DELHI & ANR. Respondents

Through Mr.Kunal Sharma, Sr. SC with
Ms.Zehra Khan, Jr. SC and
Mr.Shubhendu Bhattacharyya, Adv.

53

+ W.P.(C) 1274/2022 & CM APPL.3729/2022
SYNAPE SOLUTIONS PRIVATE LIMITED Petition
Through Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. C S Anand, Mr. Sumit
Lalchandani & Mr. Tarun Chanana,
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22-2,
DELHI & ANR. Respondents
Through Mr.Sunil Agarwal, Sr. St. counsel
with Mr.Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Adv.

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54

+ W.P.(C) 1380/2022 & CM APPL.4001/2022
SHALU AGRAWAL Peti
Through Mr. Ved Jain and Ms. Richa Mishr
Advs.

versus

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

55

+ W.P.(C) 1381/2022 & CM APPL.4003/2022
SHALU AGRAWAL Petit
Through Mr. Ved Jain and Ms. Richa Mishr
Advs.

versus

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

56

+ W.P.(C) 1624/2022 & CM APPL.4727/2022
STAR WIRE INDIA LIMITED Petition
Through Mr.Arn timer Kumar, Mr. Rajat Mittal
Mr.Harsh Bhatia, Adv.

versus

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

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

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57

+ W.P.(C) 1650/2022 & CM APPL.4777/2022
M/S PERFECT POLYCHEM PRIVATE LIMITED Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Adv.
versus
OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr. Sunil Kumar Agarwal, Sr.
Standing Counsel.

58

+ W.P.(C) 1756/2022 & CM APPL.5066/2022
ONE HEIGHT COLONIZERS PRIVATE LIMITED Petitioner
Through Mr. Ved Jain and Ms. Richa Mishra
Adv.
versus
INCOME TAX OFFICER, WARD 19-1, DELHI & ORS.
..... Respondent
Through Mr.Raj Kumar Yadav, Adv. for UOI.
Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel with Mr.Tushar
Gupta, Jr. Standing & Mr.Samarth
Chaudhari, Adv.

59

+ W.P.(C) 1759/2022
STAR WIRE INDIA LIMITED Petitioner
Through Mr. Arnav Kumar and Mr. Harssh
Bhatia, Adv.
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. Standing
Counsel with Ms. Mansie Jain, Adv.

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60

+ W.P.(C) 1761/2022 & CM APPL.5073/2022
BTM EXPORTS LIMITED Petitioner
Through Mr.Salil Kapoor, Ms.Ananya Kapoor
Mr.Sumit Lalchandani & Mr.Tarun
Chanana, Advs.
versus
INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR
..... Respondent
Through Mr. Kunal Sharma, Advocate.

61

+ W.P.(C) 1886/2022 & CM APPL.5445/2022
BTM EXPORTS LIMITED Petitioner
Through Mr.Salil Kapoor, Ms.Ananya Kapoor
Mr.Sumit Lalchandani, Mr.Tarun
Chanana, Advs.
versus
INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR
..... Respondent
Through Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel for Revenue.

62

+ W.P.(C) 1937/2022 & CM APPL.5566/2022
KESAR DASS ARORA Petitioner
Through Mr. Nagesh Behl with Mr. Ambrish
Dhawan, Advocates.
versus
ITO WARD 62(1) DELHI & ANR. Respondent
Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadian, Jr.
Standing Counsel for Revenue.

63

+ W.P.(C) 2006/2022 & CM APPL.5758/2022, CM
13914/2022
PRATYUSH HANDA Petitioner

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Through Dr.Rakesh Gupta, Mr.Somil Agarwal
Mr.RK Bhardwaj & Mr.Anshul Mittal
versus

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

..... Respondents

Through Mr.Zoheb Hossain, Sr. Standing
Counsel with Mr.Vipul Agarwal &
Mr.Parth Semwal, Jr. Standing
Counsels.

64

+ W.P.(C) 2007/2022
AJAY GUPTA

..... P

Through Mr. Sushil K Tekriwal, Adv.
versus

INCOME TAX OFFICER

..... Respo

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

65

+ W.P.(C) 2012/2022, CM APPL. 12873/2022
NIRAJ AGARWAL

..... Pe

Through Mr. Sushil K Tekriwal, Adv.
versus

INCOME TAX OFFICER

..... Respon

Through Mr. Zoheb Hossain, Sr. Standing
Counsel with Mr. Vipul Agarwal
Mr. Parth Semwal, Jr. Standing
Counsels.

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66

+ W.P.(C) 2016/2022 & CM APPL.5765/2022
MEENA CHAWLA

..... Petiti

Through Mr.Deepak Singh Thakur, Mr.Ankit
Kashyap & Mr.Shubham Bhardwaj,
Adv.

versus

INCOME TAX OFFICER WARD 61(1), DELHI & ANR.

..... Respondents

Through Mr. Kunal Sharma, Sr. Standing
Counsel with Ms. Zehra Khan, Jr.
Standing Counsel & Mr. Shubhendu
Bhattacharyya, Adv.

67

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

JASWANT RAI GROVER Petitioner
Through Mr. Paras Chaudhry & Mr.Dhananjan
Grover, Advs.
versus
ASSISTANT COMMISSIONER OF INCOME TAX & ANR.
..... Respondents
Through Mr. Ruchir Bhatia, Sr. Standing
Counsel.

68

+ W.P.(C) 2137/2022 & CM APPL.6149/2022, CM APPL.
13913/2022
PRATYUSH HANDA Petitioner
Through Dr.Rakesh Gupta, Mr.Somil Agarwal,
Mr.R.K. Bhardwaj & Mr.Anshul
Mittal, Advs.
versus
INCOME TAX OFFICER WARD 54(1) DELHI & ANR.
..... Respondents

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Through Mr. Puneet Rai, Sr. Standing
Mr. Zoheb Hossain, Sr. Standi
counsel with Mr. Vipul Agrawa
Mr. Parth Senwal, Advocates.

69

+ W.P.(C) 2238/2022 & CM APPL.6435/2022
ASHOK KUMAR SHARMA HUF Petiti
Through Ms.Mitika Choudhary, Adv.
versus
INCOME TAX OFFICER WARD 59(2) & ORS. Respondents
Through Ms. Vibhooti Malhotra, Sr. Stand
Counsel for Revenue
Mr.Shailendra Singh, Jr Standing
Counsel & Mr.Udit Sharma, Adv.
Mr. Avnish Singh, SCGC for R-
2/UOI.

70

+ W.P.(C) 2241/2022 & CM APPL.6440/2022
SHIVA ASPHALTIC PRODUCTS PRIVATE LIMITED Petiti
Through Ms.Mitika Choudhary, Adv.
versus
INCOME TAX OFFICER WARD 23(1) & ORS. Respon
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel for Revenue wit

Mr.Tushar Gupta, Jr. Standing
Counsel & Mr.Samarth Chaudhari,
Adv.
Mr.Vikrant N Goyal & Mr.Jaswant
Rai Aggarwal Advs, for UOI.

71

+ W.P.(C) 2265/2022 & CM APPL.6519/2022
URBAN PUNJAB

..... Petiti
Through Ms.Mitika Choudhary, Adv.
versus

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ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-17 & ORS. Respondent

Through Mr.Kunal Sharma, Sr. Standing
Counsel for Revenue with Ms.Zehra
Khan, Jr. Standing Counsel &
Mr.Shuhendu Bhattacharyya, Adv.
Mr.Nawal Kishore Jha Adv SPC with
Ms.Kalpana Jha, Adv. for R-2.

72

+ W.P.(C) 2286/2022 & CM APPL.6573/2022
MAHENDER KUMAR KASHYAP

..... Peti
Through Ms.Mitika Choudhary, Adv.
versus

INCOME TAX OFFICER WARD 67(1), & ORS. Respondents
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel for Revenue wit
Mr.Tushar Gupta, Jr. Standing
Counsel & Mr.Samarth Chaudhari,
Adv.
Ms.Saroj Bidawat, SP Counsel for
UOI.

73

+ W.P.(C) 2290/2022 & CM APPL.6582/2022
SLG GLOBAL TEX PRIVATE LIMITED

.....
Through Ms.Mitika Choudhary, Adv.
versus

ASSISANT COMMISSIONER OF INCOME TAX, CIRCLE 22
(2), & ORS. Respo

Through Mr. Ruchir Bhatia, Sr. Standing
Counsel.
Mr. Prakash Kumar, Central Govt.
Senior Counsel for R-2.

74

+ W.P.(C) 2339/2022

SWIFT REALTECH PRIVATE LIMITED Petitioner
Through Mr.Ajay Wadhwa, Ms. Snehil Jha &

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Ms.Vanshika Taneja, Advs.

versus

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

..... Respondent

Through Mr.Puneet Rai, Sr. Standing Counsel
with Ms.Adeeba Mujahid, Jr.
Standing Counsel.

75

+ W.P.(C) 2357/2022 & CM APPL.6789/2022
PUNEET GHAI

..... Petitioner

Through Mr.Salil Kapoor, Mr.
Lalchandani & Ms.Ananya Kapoor,
Advs.

versus

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

..... Respondent

Through Ms.Vibhooti Malhotra, Sr. Standi
Counsel with Mr.Shailendra Singh
Standing Counsel & Mr.Udit Sharm
Adv.

76

+ W.P.(C) 2378/2022 & CM APPL.6834/2022
GAUTAM CHAND JAIN

..... Petitioner

Through Ms.Mitika Choudhary, Adv.
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 58 (1)
& ORS.

..... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel
with Mr.Luqman Hasan, Adv.

77

+ W.P.(C) 2441/2022 & CM APPL.7047/2022
M/S SAGAR POLYCHEM PVT. LTD.

..... Petitioner

Through Mr. Arzoo Raj and Mr. Ankur Das,
Advs.

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versus
OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.

78
+ W.P.(C) 2442/2022 & CM APPL.7049/2022
M/S SAGAR POLYCHEM PRIVATE LIMITED Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Advs.
versus
OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.

79
+ W.P.(C) 2452/2022 & CM APPL.7066/2022
MR. VIJAY KUMAR GOEL Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Advs.
versus
OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Abhishek Maratha, Sr. Standing
Counsel.

80
+ W.P.(C) 2516/2022 & CM APPL.7200/2022,
APPL.12637/2022
GAGAN CHADHA
Through Mr.Satyalipsu Ray, Mr. Nitin Gu
& Ms.Shilpa Kulkarni, Advs.
versus
INCOME TAX OFFICER WARD 54(1) DELHI & ANR.
..... Responder
Through Mr.Zoheb Hossain, Sr. Standing
Counsel with Mr.Vipul Agarwal &

81
+ W.P.(C) 2523/2022
SECOM SERVICES INDIA PVT. LTD. Petitioner
Through Mr.Abdhesh Chaudhary & Mr.Akshat

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Mr.Parth Senwal, Jr.
Counsel.

Gupta, Advs.

versus

UNION OF INDIA & ORS.

Through

..... Res
Mr.Virender Pratap Singh Char
Ms.Shubhra Parashar, Mr.Pushp
Singh Charak, Mr.Kapil Gaur,
Mr.Vaishnav Kirti
Mr.Shubham Ahuja, Mr.Sanjay S
Chauhan, Mr.Ram Pal Singh Tom
Mr.Gyanwardhan
Mr.Inderdeep Singh, M
Nagar, Advs.
Mr.Sunil Kumar Agarwal, Sr. S
counsel with Mr.Tushar Gupta,
Mr.Samarth Chaudhari, Advs.

82

+ W.P.(C) 2570/2022 & CM APPL.7345/2022

EVOLVE BRANDS PRIVATE LIMITED

..... Petit

Through Mr.Piyush Kaushik, Adv.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-1 &
ANR.

..... Respondent

Through Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel & Mr.Shubhendu
Bhattacharyya, Adv.

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83

+ W.P.(C) 2588/2022 & CM APPL.7378/2022

AJAY JAIN (HUF)

..... P

Through Mr.Nishit Gandhi
Bhandari, Advs.

& Ms.Aks

versus

ASSISTANT COMMISSIONER OF INCOME TAX Respondent
Through Mr.Ajit Sharma, Sr. Standing
Counsel.

84

+ W.P.(C) 2669/2022 & CM No.7649/2022

T S AND SONS HUF

..... Petition

Through Mr.Gaurav Jain, Ms.Akshita Goya

Mr.Shubham Gupta, Advs
versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43(1),
DELHI Respondent
Through Mr.Sunil Kumar Agarwal, Sr. St.
counsel with Mr.Tushar Gupta, Jr.SC
Mr.Samarth Chaudhari, Adv.

85

+ W.P.(C) 2698/2022 & CM No.7707/2022
ABHINAV JINDAL HUF Petiti
Through Kapil Goel and Sandeep Goel Adv
versus

INCOME TAX OFFICER WARD 54 (1) DELHI AND ORS.
..... Respondents
Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha
Kadian, Jr.SC

86

+ W.P.(C) 2705/2022 & CM APPL.7720/2022
M/S PERFECT POLYCHEM PRIVATE LIMITED Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Adv.

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versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Mr.Sunil Kumar Agarwal, Sr. St.
counsel with Mr.Tushar Gupta, Jr.S
Mr.Samarth Chaudhari, Adv.

87

+ W.P.(C) 2764/2022 & CM APPL.7927/2022
MS. MANJU KUMARI PREMSAGAR PRASAD Petitioner
Through Mr. Arzoo Raj and Mr. Ankur Das,
Adv.

versus

OFFICE OF THE INCOME TAX OFFICER Respondent
Through Ms.Vibhooti Malhotra, Sr. Standing
Counsel with Mr.Shailendra Singh,
Standing Counsel & Mr.Udit Sharma,
Adv.

89

+ W.P.(C) 2835/2022 & CM APPL.8162/2022
ANKIT JAIN

..... Pet

Through Mr.Anuj Aggarwal, Mr.
Chawla, Ms.Ayushi Bansal &
Mr.Sanyam Suri, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.

..... Responde

Through Mr.Ajit Sharma, Sr. Standing
Counsel.
Ms.Archana Gaur, Advocate for UO
Through Ms.Mansi Gupta, Advocate
(proxy).

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90

+ W.P.(C) 2853/2022 & CM APPL.8220/2022
SANJU AGARWAL

..... Petiti

Through Mr.P.Roychaudhuri, Adv.
versus

ITO, WARD 54 (1), DELHI & ANR.

..... Responde

Through Mr.Sanjay Kumar, Sr.SC, Ms.Eash
Kadian, Jr.SC

91

+ W.P.(C) 2861/2022 & CM APPL.8267/2022
P.K. MARKETING COMPANY

..... Petiti

Through Ms. Manisha Agrawal Narain, CGSC
with Mr., Aditya Singh Deshwarl,
Mr.Anuj Aggarwal, Mr.Vik
Chawla, Ms.Ayushi Bansal &
Mr.Sanyam Suri, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr.SC. with
Mr. Shaliendra Singh and Mr. Udit
Sharma, Advocates.
Mr.Shailendra Singh, Advocate.
Ms.Manisha Agrawal Narain, CGSC
with Mr. Aditya Singh Deshwal,
Advocate for respondent No.2.

92

+ W.P.(C) 2956/2022 & CM APPL.8579/2022
SAGARI LEATHERS PVT. LTD. Petitioners
Through Mr. Anjit Kumar, Sr. Advocate with
Mr.Sandeep Chilana, Ms.Yashodhar
Burmon Roy & Ms.Shambhavi Singh,
Advs.
versus

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PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND
ANR. Respondents
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel with Mr.Tushar
Gupta, Jr. Standing Counsel &
Mr.Samarth Chaudhari, Adv.

95
+ W.P.(C) 3038/2022 & CM APPL.8822/2022
M/S SANT SANDESH MEDIA AND COMMUNICATION PVT.
LTD. P
Through Mr.Rishab Singla & Mr. Pawan Shr
Agrawal, Advs.
versus
INCOME TAX OFFICER WARD 22(3) DELHI AND ANR
..... Respond
Through Mr.Sunil Kumar Agarwal, Sr.
Standing Counsel with Mr.Tushar
Gupta, Jr. Standing Counsel &
Mr.Samarth Chaudhari, Adv.

96
+ W.P.(C) 3070/2022 & CM APPL.8881/2022
CONCEPT INFRADEVELOPERS PVT LTD
Through Mr.Rajeev Sharma & Mr.A
Sharma, Advs.
versus

INCOME TAX DEPARTMENT, OFFICE OF THE INCOME TAX
OFFICER WARD -6 (1), DELHI AND ANR. Responde
Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadiyan, J
Standing Counsel.

97
+ W.P.(C) 3074/2022 & CM APPL.8887/2022
ABHISHEK AGGARWAL

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Through Mr.P Roychaudhuri, Adv.
versus
ITO WARD 54 (1), DELHI & ANR. Respo
Through Mr.Sanjay Kumar, Sr. Standing
Counsel with Ms.Easha Kadiyan,
Standing Counsel.

98

+ W.P.(C) 3080/2022 & CM APPL.8923/2022
DEEPAK AGGARWAL Pet
Through Mr. P Roychaudhuri, Adv.
versus

ITO WARD 54(1), DELHI & ANR. Respo
Through Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel & Mr.Shubhendu
Bhattacharyya, Adv.

99

+ W.P.(C) 3081/2022 & CM APPL.8927/2022
DEEPAK AGGARWAL P
Through Mr.P Roychaudhuri, Adv.
versus
ITO WARD 54 1, DELHI & ANR. Respond
Through Mr.Kunal Sharma, Sr. Standing
Counsel with Ms.Zehra Khan, Jr.
Standing Counsel & Mr.Shubhendu
Bhattacharyya, Adv.

100

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

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INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Responde
Through Mr.Abhishek Maratha, Sr. Standing
Counsel with Mr.Pratyaksh Gupta, J

Standing Counsel.
Mr.Awadhesh Kumar Singh, Adv. for
R-2 & R-3.

101

+ W.P.(C) 3291/2022 & CM APPL.9561/2022
ALOK KUMAR AGGARWAL Petitioner
Through Mr.Sourav Vig & Mr.Tushar Gupta
Advs.
versus
INCOME TAX OFFICER CIRCLE 58 (1) & ORS. Respondent
Through Ms.Vibhooti Malhotra, Sr. Standing
Counsel with Mr.Shailender Singh,
Standing Counsel & Mr.Udit Sharma,
Adv.
Mr.Awadhesh Kumar Singh, Adv. for
R-2 & R-3.

106

+ W.P.(C) 3438/2022 & CM APPL.10035/2022
STRATAGEM PORTFOLIO (P) LTD Petitioner
Through Mr.Gautam Jain & Mr.Piyush Kumar
Kamal, Advs.
versus
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2)
DELHI & ANR. Respondents
Through Mr.Ruchir Bhatia, Sr. Standing
Counsel with Ms.Mansie Jain, Adv.

107

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

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versus
DY. COMMISSIONER OF INCOME TAX, CIRCLE-4(2)
NEW DELHIRespondent
Through Mr. Kunal Sharma, Sr Standing
counsel with Mr Zehra Khan and Mr
Shubhendu Bhattacharyya, Advs.

108

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

Through Mr Digvijay Rai, Adv. for Mr Sus
Tekriwal, Adv.

Versus

INCOME TAX OFFICERRes
Through Mr Ajit Sharma, Sr Standing

109

+ W.P.(C) 3573/2022 & CM APPL.10551/2022
ARUN KUMAR SODHANI Petiti
Through Dr. Rakesh Gupta, Advocate with
Mr. Somil and Mr. Anshul Mittal
Advocates.

versus

INCOME TAX OFFICER WARD 52(1) DELHI & ANR.
..... Respondents
Through Mr. Kunal Sharma, Advocate with
Mr. Zehra Khan and Mr. Shubhendu
Bhattacharyya, Advocates.

110

+ W.P.(C) 3588/2022 & CM APPL.10571/2022
KVS TRADERS Petition
Through Mr. Venketesh Chaurasia, Advoca

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with Ms. Rano Jain, Advocate
versus

ACIT, CIR 49(1), DELHI & ANR. Respon
Through Ms.Vibhooti Malhotra, Advoc
with Mr. Shailendra Singh and
Udit Sharma, Advocates.

111

+ W.P.(C) 3595/2022
UMESH KUMAR GUPTA Petition
Through Mr. Sushil K. Tekriwal, Advoc
with Dr. Mamta Tekriwal, Advoc

versus

INCOME TAX OFFICER Responde
Through Mr. Ajit Sharma, Advocate.

112

+ W.P.(C) 3628/2022 & CM APPL. 10749/2022

SANDEEP JAIN Petiti
Through Mr. Arnav Kumar, Mr. Rajat Mitt
and Mr. Suprateek Neogi, Advs.
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22 (2), DELHI & ANR. Responde
Through Mr. Sunil Kumar Agarwal, Sr. S
with Mr. Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.

113
+ W.P.(C) 3630/2022 & CM APPLs. 10759/2022
SANDEEP JAIN Petiti
Through Mr. Arnav Kumar, Mr. Rajat Mitt
and Mr. Suprateek Neogi, Advs.
versus
ASSISTANT COMMISSIONER OF INCOME

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TAX CIRCLE 22 2 DELHI & ANR. Responde
Through Mr. Sunil Kumar Agarwal, Sr. SC
with Mr. Tushar Gupta, Jr.SC,
Mr.Samarth Chaudhari, Advs.
114
+ W.P.(C) 3692/2022 & CM APPL.10960/2022
MANSI AGGARWAL Petit
Through Mr. Abhishek Garg, Advocate wit
Mr. Aayush Kuchhal, Mr. Yash
Gaiha, Advocates
versus
INCOME TAX OFFICER WARD 62(1) & ANR. Respondents
Through Mr. Sanjay Kumar & Ms. Easha
Kadiyan, Advocates.

115
+ W.P.(C) 3699/2022 & CM APPL.10974/2022
RAKESH KUMAR AGGARWAL Pet
Through P. Roychaudhuri, Advocate
versus

ACIT, CIRCLE - 59(1), DELHI & ANR. Re
Through Mr. Ajit Sharma, Sr. SC.

116
+ W.P.(C) 3708/2022 & CM APPL.11015/2022
PARAG GUPTA (SINCE DECEASED), THROUGH HIS LEGAL

REPRESENTATIVES - SH. PREM CHAND GUPTA Petitioner

Through Mr. Abhishek Garg, Advocate
Mr. Aayush Kuchhal, Mr. Yas
Gaiha, Advocates

versus

INCOME TAX OFFICER WARD 62(1) & ANR.R

Through Mr. Kunal Sharma, Advocate
Mr. Himanshu Pathak, Sr. Pa
Counsel for R-2.

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117

+ W.P.(C) 3758/2022 & CM APPL.11187/2022
SHIV KUMAR GOEL Pet
Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

118

+ W.P.(C) 3774/2022 & CM APPL.11216/2022
PREM CHAND GUPTA Pet
Through Mr. Abhishek Garg, Mr. Aayush
Kuchhal and Mr. Yash Gaiha, Adv

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1),
DELHI & ANR. Respond
Through Mr. Abhishek Maratha, Sr. SC wi
Mr. Pratyaksh Gupta, Jr. SC.

119

+ W.P.(C) 3780/2022 & CM APPL.11228/2022
SHIV KUMAR GOEL Peti
Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Respondents
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue.

120

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

..... P

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Through Mr. Nitin Gulati, Adv.

versus

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

..... Respondent

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

121

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

..... Pet

Through Mr. T.M. Shivakumar, Adv.

versus

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

..... Respondent

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

122

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

..... Pe

Through Mr. Nitin Gulati, Adv.

versus

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

..... Responde

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

123

+ W.P.(C) 3831/2022 & CM APPL.11371/2022
DAVINDER BAJAJ

..... Petition

Through Mr. Ved Kumar Jain and Mr. Rich
Mishra, Advs.

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versus

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

124

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

versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 60(1), DELHI & ANR. Resp
Through Mr. Vibhooti Malhotra, Sr. Stan
Counsel with Mr. Shailendra Sin
Jr. Standing Counsel
Mr. Udit Sharma, Advocate for
Income Tax.

125

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

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 22(2), DELHI & ANR. Respo
Through Mr. Ruchir Bhatia, Sr. SC with
Ms.Mansie Jain, Adv for Revenue

126

+ W.P.(C) 3951/2022 with CM APPL. 11773/2022 Pet
UMA GOEL
Through Mr. T.M. Shivkumar, Adv.

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versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2),
DELHI & ANR. Responden
Through Mr. Ruchir Bhatia, Sr. SC with

Ms.Mansie Jain, Adv for Revenue.

127

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

..... P
Through Mr. Dinesh Mohan Sinha, Adv

versus

INCOME TAX OFFICER AND ANR. Respondent
Through Mr. Ajit Sharma, Advocate

128

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

..... P
Through Mr. Dinesh Mohan Sinha, Adv

versus

INCOME TAX OFFICER & ANR. Responde
Through Mr. Ajit Sharma, Advocate.

129

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

..... Pe
Through Mr. Nitin Gulati, Advocate.
versus

ASSISTANT COMMISSIONER OF INCOME
TAX CIRCLE 22(2), DELHI & ANR. Respondent
Through Mr. Puneet Rai, Sr. SC with

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Ms.Adeeba Mujahid, Jr. SC
Ms. Archana Gaur, Adv. for

130

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

..... Petition
Through Mr. Kapil Goel and Mr. Sandeep
Goel, Advocates.

versus

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

Through Mr. Ajit Sharma, Advocate

131

+ W.P.(C) 4266/2022
N M INDUSTRIES LIMITED Petition
Through Mr. Salil Kapoor, Mr. C. S. Anand
Mr. Sanat Kapoor and Ms. Ananya
Kapoor, Advs.
versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 5, DELHI & ANR. Respondent
Through Mr. Ruchir Bhatia, Advocate.

132

+ W.P.(C) 4268/2022 & CM APPLs. 12686-12687/2022
N M INDUSTRIES LIMITED Petition
Through Mr. Salil Kapoor, Advocate with
Ms. Ananya Kapoor, Advocate.
versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 5, DELHI & ANR. Respondent
Through Mr. Ruchir Bhatia, Advocate.

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133

+ W.P.(C) 4348/2022 & CM APPLs. 12995-96/2022
M/S PCG FINVEST LIMITED- FORMERLY KNOWN AS
SUBHRA FINVEST INDIA LIMITED Petition
Through Mr. Ved Jain, Advocate.
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22-2,
DELHI & ORS. Respondents
Through Mr. Puneet Rai, Advocate for
Revenue.
Mr. Rajkumar Yadav with
Mr. Animesh Kumar, Advs. for UOI.

134

+ W.P.(C) 4408/2022 & CM APPLs. 13142-43/2022
BRIJ BHUSHAN GUPTA Petition
Through Mr. Salil Kapoor, Mr. C. S. Anand
Mr. Sanat Kapoor and Ms. Ananya
Kapoor, Advs.

versus

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

Through Ms. Vibhooti Malhotra, Sr. Standing
Counsel with Mr. Shailendera Singh
and Mr. Udit Sharma, Advs.

135

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

Through Mr. Salil Kapoor, Mr. C. S. Ana
Mr.Sanat Kapoor and Ms.Ananya
Kapoor, Advs.

versus

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

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Through Ms. Vibhooti Malhotra, Sr.
Counsel with Mr. Shailender
and Mr. Udit Sharma, Advs.

136

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

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

versus

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

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

137

+ W.P.(C) 4511/2022 & CM APPLs.13496-97/2022
CLUSTER OVERSEAS PRIVATE LIMITED Peti

Through Mr.Mudit Bansal, Mr. Ramesh Kum
Jain, Mr. Amresh Singh, Advocat

versus

INCOME TAX OFFICER WARD 6(1) DELHI Responden

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

138

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

VEEKAY GENERAL INDUSTRIES Peti
Through Mr. Piyush Kaushik, Advocate.

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX -20, NEW
DELHI & ANR. Respondents
Through Mr. Abhishek Maratha, Advocate.

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139

+ W.P.(C) 4692/2022 & C.M.Nos.14047-14048/2022
LOTUS HERBALS PVT LTD P
Through Mr.Rohit Jain with Mr.Aniket
D.Agrawal, Advocates.
versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

..... Responde
Through Mr.Zoheb Hossain, senior standing
counsel with Mr.Parth Senwal,
Advocate.

140

+ W.P.(C) 4695/2022, CM APPL. 14053/2022, CM
14063/2022
BRIJ BHUSHAN GUPTA Pe
Through Mr. Sanat Kapoor, Advocate.
versus

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

Through Ms. Vibhooti Malhotra, Advocate.

141

+ W.P.(C) 4697/2022, CM APPL. 14061/2022
MOHIT BAJAJ Petit
Through Mr. Abhinav Goyal, Advocate.
versus

UNION OF INDIA AND ORS Respondent

Through Mr. Mohit Sharma, Sr. Panel couns
with Mohd. Fuzail Khan and
Mr.Ashutosh Srivastava, Advocates
for UOI
Mr. Abhishek Maratha, Advocate.

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- 142
+ W.P.(C) 4737/2022, CM APPL. 14170/2022, CM
14180/2022
KARAN VIR SINGH P
Through Mr. Dhruv Agrawal, Sr. Advo
with Mr. Nishit Agrawal and
Mr. Harsh Mishra, Advocates
versus
UNION OF INDIA & ORS. Re
Through Mr. Ajit Sharma, Advocate.
- 143
+ W.P.(C) 4567/2022 & C.M.Nos.13706-13707/2022
BHUSHAN LAL PANDITA Petition
Through Mr.Gaurav Jain, Advocate.
versus
INCOME TAX OFFICER WARD 67(1) NEW DELHI
..... Respondent
Through Mr.Sunil Kumar Agarwal, sta
counsel
- 144
+ W.P.(C) 4584/2022 & C.M.Nos.13747/2022, 13824/2022
LALA SHER SINGH MEMORIAL JEEVAN VIGYAN TRUST
SOCIETY Pet
Through Mr.Mudit Bansal, Mr. Ramesh Ku
Jain, Mr. Amresh Singh, Advoca
versus
THE DCIT CIRCLE EXEMPT 1 (1) DELHI Re
Through Mr.Abhishek Maratha,
counsel.

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- (93 of 2022 list)
+ W.P.(C) 7900/2021 & CM APPL.24560/2022

REKHA GUPTA

Through:

Mr.S.K.Mukhi, Advocate

versus

THE INCOME TAX OFFICER & ORS.

Through

CORAM

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER

% 24.03.2022 By way of the present batch of petitions, this Court has been called upon to decide the validity of E-notices issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The Petitioners have classified the matters in the following categories:

1. Category A: is in respect of writ petitions where Notice is dated 31st March, 2021 or before but digitally signed on or after 1st April, 2021, however sent and received on or after 1st April, 2021.
2. Category B: is in respect of writ petitions where Notice is dated 31st March, 2021 or before, digitally not signed, however sent and received on or after 1st April, 2021.
3. Category C: is in respect of writ petitions where Notice is dated 31st March, 2021 or before, digitally signed on or before 31st March, 2021, however sent and received on or after 1st April, 2021.
4. Category D: is in respect of writ petitions where Notice is dated 31st March, 2021 or before, digitally signed on or before 31st March, 2021, no service either by e-mail or by post or any other mode and assessee came to know later on through Portal or receipt of subsequent notice under Section 142(1).
5. Category E: is in respect of writ petitions where Notice is dated 31st March, 2021 or before, manually signed, no service by e-mail but dispatched through speed post on or after 1st April, 2021.

It is pertinent to mention that the Allahabad High Court in Daujee Abhushan Bhandar Pvt. Ltd. vs. Union of India and 2 Others, Writ Tax No.78/2022 has held as under:-

" xxx xxx xxx

29.Section 13(1) of the Act, 2000 provides that unless otherwise agreed, the dispatch of an electronic record occurs when it enters into computer resources outside the control of the originator. Thus, the point of time when a digitally signed notice in the form of electronic record is entered in computer resources outside the control of the originator i.e. the assessing authority that shall the

date and time of issuance of notice under section 148 read with Section 149 of the Act, 1961.

30. In view of the discussion made above, we hold that mere digitally signing the notice is not the issuance of notice. Since the impugned notice under Section 148 of the Act, 1961 was issued to the petitioner on 06.04.2021 though e-mail, therefore, we hold that the impugned notice under section 148 of the Act, 1961 is time barred. Consequently, the impugned notice is quashed."

Keeping in view the aforesaid judgment, this Court is of the view that the present batch of matters requires detailed examination.

As the deadline for passing the assessment order in most of the cases is 31st March, 2022, this Court is of the view that it would not be possible to pass a judgment prior thereto. Accordingly, proceedings pursuant to the impugned reassessment notices are stayed till further orders.

List on 11th April, 2022.

MANMOHAN, J DINESH KUMAR SHARMA, J MARCH 24, 2022 Pallavi