

13. 02.2024

PRONOUNCEMENT OF JUDGEMENT

COURT NO. 42

DIVISION BENCH-VII

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

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**AT 10:30 A.M**

**1.W.P.(C)9483/2019 & CM APPL 39041/2019**

PURI CONSTRUCTIONS PRIVATE LIMITED ..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh & Mr. Chetan  
Kumar, Advs.

versus

ADDITIONAL COMMISSIONER OF INCOME

TAX & ORS.

.... Respondents

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha  
Chaudhary, Mr. Aditya Gupta & Mr. Navin Rohila,  
Advs.

2 W.P.(C) 11232/2019 & CM APPL. 46219/2019

NATUREVILLE PROMOTERS

PRIVATE LIMITED

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan  
Kumar, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon,  
JSC.

3 W.P.(C) 3850/2021

RPS INFRASTRUCTURE LIMITED

..... Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor & Mr. Soniya  
Dodeja, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE-78, TDS-02

..... Respondent

Through: Mr. Sanjay Kumar, Ms. Easha & Ms. Hemlata Rawat,  
Adv.

4 W.P.(C) 4909/2023

M/S RAMPRASTHA ESTATES PVT. LTD

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan  
Kumar, Adv.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Bakshi Vinita, SPC for R-1/ UOI.

5 W.P.(C) 4097/2021 & CM APPLs. 21620/2021, 21621/2021

NOVA REALTORS PVT LTD

..... Petitioner

Through: Mr. Satyen Sethi & Mr. Arta Trana Panda, Adv.

versus

INCOME TAX OFFICER

..... Respondent

Through: Mr. Sanjay Kumar, Ms. Easha & Ms. Hemlata Rawat,  
Adv.

6 W.P.(C) 4281/2021 & CM APPL. 47286/2021

M/S ALPHA CORP DEVELOPMENT  
PVT LTD

..... Petitioner

Through: Mr. Debesh Panda & Mr. Kanishk Aggrawal, Adv.

versus

ASSISTANT COMMISISONER OF  
INCOME TAX & ANR.

..... Respondents

Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh  
Nangia, Adv. for Income Tax.  
Mr. Hemant Gupta, Ms. Shivang Jain & Ms. Swati  
Tiwari, Adv. for R-2.

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- +7 W.P.(C) 11552/2021 & CM APPL. 35649/2021  
M/S VIPUL SEZ DEVELOPERS PVT. LTD. .... Petitioner  
Through: Mr. Sumit K. Batra, Mr. Manish Khurana, Ms. Priyanka Jindal, Advs.  
versus  
UNION OF INDIA & ORS. .... Respondents  
Through: Mr. Asheesh Jain, CGSC with Mr. Gaurav Jain, Adv. for R-1.  
Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon, JSC.
- 8 W.P.(C) 4778/2021 & CM APPLs. 14735/2021, 22303/2021  
M/S ALPHA CORP DEVELOPMENT PVT. LTD. .... Petitioner  
Through: Mr. Debesh Panda & Mr. Kanishk Aggrawal, Advs.  
versus  
INCOME TAX OFFICER & ANR. .... Respondent  
Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh Nangia, Advs. for Income Tax.  
Mr. Hemant Gupta, Ms. Shivang Jain & Ms. Swati Tiwari, Advs. for R-2.
- 9 W.P.(C) 5319/2021 & CM APPL. 16386/2021  
COUNTRYWIDE PROMOTERS PVT. LTD. .... Petitioner  
Through: Mr. Piyush Kaushik, Adv.  
versus  
COMMISSIONER OF INCOME TAX (TDS)-1, DELHI & ANR. .... Respondents  
Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh Nangia, Advs. for Income Tax.
- 10 W.P.(C) 5683/2021 & CM APPL. 17766/2021  
M/S RAMPRASTHA ESTATES PVT. LTD. .... Petitioner  
Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan Kumar, Advs.  
versus  
UNION OF INDIA & ORS. .... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms. Usha Jamnal, Adv.  
for Resp./UOI.  
Mr. Sunil Agarwal, Sr. SC with Mr. Shivansh Pandya,  
Mr. Utkarsh Tiwari, Adv.

11 W.P.(C) 5715/2021 & CM APPL. 17894/2021

M/S FLORENTINE ESTATES OF INDIA LTD. .... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan  
Kumar, Adv.  
versus

UNION OF INDIA & ORS. .... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms. Usha Jamnal, Adv.  
for Resp./UOI.  
Mr. Sunil Agarwal, Sr. SC with Mr. Shivansh Pandya,  
Mr. Utkarsh Tiwari, Adv.

12 W.P.(C) 11531/2021 & CM APPL. 35542/2021

M/S VIPUL SEZ DEVELOPERS PVT. LTD. .... Petitioner

Through: Mr. Sumit Batra, Mr. Manish Khurana, Ms. Priyanka  
Jindal, Adv.  
versus

UNION OF INDIA & ORS. .... Respondents

Through: Mr. Asheesh Jain, CGSC with Mr. Gaurav Jain, Adv.  
for R-1.  
Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon,  
JSC.

13 W.P.(C) 299/2022 & CM APPL. 848/2022

RAHEJA DEVELOPERS LIMITED .... Petitioner

Through: Mr. Pratyush Raj & Ms. Riddhi Jain, Adv.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 78(1)

DELHI AND ORS. .... Respondents

Through: Ms. Akanksha Kaul, Ms. Versha Singh, Adv. for UOI.  
Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon,  
JSC.

14 W.P.(C) 4033/2022 & CM APPL. 12047/2022

RAHEJA DEVELOPERS LIMITED .... Petitioner

Through: Mr. Pratyush Raj & Ms. Riddhi Jain, Adv.

versus

ASSISTANT COMMISSIONER OF  
INCOME TAX & ORS.

..... Respondents

Through: Ms. Akanksha Kaul, Ms. Versha Singh, Advs. for UOI.  
Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon,  
JSC.

15 W.P.(C) 4498/2022 & CM APPL. 13457-13458/2022

BENCHMARK INFOTECH PVT LTD ..... Petitioner

Through: Mr. Satyen Sethi & Mr. Arta Trana Panda, Advs.  
versus

INCOME TAX OFFICER TDS WARD73(3) ..... Respondent

Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh  
Nangia, Advs. for Income Tax.

16 W.P.(C) 4554/2022 & CM APPL. 13664-13665/2022

RPS INFRASTRUCTURE LIMITED ..... Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor & Mr. Soniya  
Dodeja, Advs.  
versus

ANR. ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE- 78-1 &  
..... Respondents

Through: Mr. Sanjay Kumar, Ms. Easha & Ms. Hemlata Rawat,  
Advs.

17 W.P.(C) 4647/2022 & CM APPL. 13960/2022

RPS INFRASTRUCTURE LIMITED ..... Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor & Mr. Soniya  
Dodeja, Advs.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE- 78-1 & ANR.

..... Respondents

Through: Mr. Sanjay Kumar, Ms. Easha & Ms. Hemlata Rawat,  
Advs.

18 W.P.(C) 5365/2022 & CM APPL. 16059/2022

ONE POINT REALITY PVT LTD

..... Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Utkarsh Kumar Gupta, Mr. Tarun Chanana & Mr. Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD

76(2) & ANR.

..... Respondents

Through: Mr. Kamal Kant Jha, Sr. PC with Mr. Avinash Singh, Adv. for UOI.  
Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon, JSC.

19 W.P.(C) 5367/2022 & CM APPL. 16062/2022

ONE HEIGHT COLONIZERS PVT. LTD.

..... Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor & Ms. Soniya Dodeja, Advs.

versus

INCOME TAX OFFICER, WARD

76(2) & ANR.

..... Respondents

Through: Mr. Sanjay Kumar, Ms. Easha & Ms. Hemlata Rawat, Advs.

20 W.P.(C) 6552/2022 & CM APPL. 19907-19908/2022

JAGRAN DEVELOPERS PVT. LTD.

..... Petitioner

Through: Ms. Ananya Kapoor & Mr. Utkarsh Kumar Gupta, Advs.

versus

NATIONAL FACELESS ASSESSMENT

CENTRE

..... Respondent

Through: None

21 W.P.(C) 6558/2022 & CM APPL. 19924-19925/2022

JAGRAN DEVELOPERS PVT. LTD.

..... Petitioner

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PRONOUNCEMENT OF JUDGEMENT

Through: Ms. Ananya Kapoor & Mr. Utkarsh Kumar Gupta,  
Adv.  
versus

NATIONAL FACELESS ASSESSMENT  
CENTRE

..... Respondent

Through: None

22 W.P.(C) 6631/2022 & CM APPL. 20143-20144/2022

ANSAL PROPERTIES AND  
INFRASTRUCTURE LTD

..... Petitioner

Through: Mr. Tapas Ram Mishra, Adv.

versus

DY COMMISSIONER OF INCOME  
TAX CIRCLE 73(1)

..... Respondent

Through: Mr. Aseem Chawla, Sr. SC with Ms. Pratishtha  
Chaudhary, Mr. Aditya Gupta, Mr. Navin Rohila,  
Adv. for Revenue.

23 W.P.(C) 6694/2022 & CM APPL. 20332-20333/2022

M/S FLORENTINE ESTATES OF INDIA LTD. .... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan  
Kumar, Adv.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms. Usha Jamnal, Adv.  
for Resp./UOI.

Mr. Sunil Agarwal, Sr. SC with Mr. Shivansh Pandya,  
Mr. Utkarsh Tiwari, Adv.

24 W.P.(C) 6737/2022 & CM APPL. 20450-20451/2022

ACTIVE PROMOTERS PRIVATE LIMITED .... Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Utkarsh  
Kumar Gupta, Mr. Tarun Chanana & Mr. Sumit  
Lalchandani, Adv.

versus

INCOME TAX OFFICER WARD

73(1), DELHI

..... Respondent

Through: Mr. Aseem Chawla, Sr. SC with Ms. Pratishtha Chaudhary, Mr. Aditya Gupta, Mr. Navin Rohila, Adv. for Revenue.

25 W.P.(C) 6893/2022 & CM APPL. 21015/2022

M/S OMAXE LTD

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan Kumar, Adv.

versus

DEPUTY COMMISSIONER OF

INCOME TAX & ORS.

..... Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad & Ms. Sakshi Shairwal, Adv. for R- 1 & R-3.

26 W.P.(C) 7978/2022 & CM APPLs. 24381/2022, 36849/2022

RAHEJA DEVELOPERS LIMITED

..... Petitioner

Through: Mr. Pratyush Raj & Ms. Riddhi Jain, Adv.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX & ORS.

..... Respondents

Through: Ms. Akanksha Kaul, Ms. Versha Singh, Adv. for UOI. Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon, JSC.

27 W.P.(C) 9236/2022 & CM APPL. 27686/2022

M/S TS REALTECH PVT. LTD

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan Kumar, Adv.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Gigi C. George & Mr. Dheeraj Singh, Adv. for Resp./UOI. Mr. Aseem Chawla, Sr. SC with Ms. Pratishtha Chaudhary, Mr. Aditya Gupta, Mr. Navin Rohila, Adv. for Revenue.



- 28 W.P.(C) 11184/2022 & CM APPL. 32877/2022  
M/S ONE POINT REALITY PRIVATE LIMITED ..... Petitioner  
Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Utkarsh  
Kumar Gupta, Mr. Tarun Chanana & Mr. Sumit  
Lalchandani, Advs.  
versus  
INCOME TAX OFFICER WARD 76(2), DELHI .. Respondent  
Through: Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon,  
JSC.
- 29 W.P.(C) 11220/2022 & CM APPL. 32975/2022  
M/S ONE POINT REALITY  
PRIVATE LIMITED ..... Petitioner  
Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Utkarsh  
Kumar Gupta, Mr. Tarun Chanana & Mr. Sumit  
Lalchandani, Advs.  
versus  
INCOME TAX OFFICER WARD  
76(2), DELHI ..... Respondent  
Through: Mr. Zoheb Hossain, SSC with Mr. Sanjeev Menon,  
JSC.
- 30 W.P.(C) 11706/2022 & CM APPL. 34819/2022 (Ex.)  
M/S PURI CONSTRUCTION LIMITED ..... Petitioner  
Through: Mr. Puneet Agarwal, Mr. Yuvraj Singh, Mr. Chetan  
Kumar, Advs.  
versus  
UNION OF INDIA & ORS. .... Respondents  
Through: Mr. Bhagwan Swaroop Shukla, CGSC with Mr. Vinay  
Shukla & Mr. Sharvan Kumar Shukla, Advs. for  
Resp./UOI.  
Mr. Kunal Sharma, Ms. Zehra Khan, SSCs with Mr.

Shubhendu Bhattacharyya, Adv.

+ 31 W.P.(C) 4920/2023 & CM APPL. 19028-19029/2023

BRAHMA CITY PRIVATE LIMITED ..... Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Utkarsh Kumar Gupta, Mr. Tarun Chanana & Mr. Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER WARD 73 3

DELHI & ANR.

..... Respondents

Through: Mr. Puneet Rai, Mr. Ashvini Kumar, Mr. Rishabh Nangia, Advs. for Income Tax  
Mr. Bhagwan Swaroop Shukla, CGSC with Mr. Vinay Shukla & Mr. Sharvan Kumar Shukla, Advs. for Resp./UOI.

32 W.P.(C) 5313/2023 & CM APPL 20713/2023

CHINTELS INDIA PVT LTD. .... Petitioner

Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

DEPUTY COMMISSIONER OF INCOME

TAX CIRCLE 73(1), DELHI

..... Respondent

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary, Mr. Aditya Gupta & Mr. Navin Rohila, Advs.

33 W.P.(C) 5666/2020

NAGRAVISION INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr. Deepak Chopra and

Dr. Abhimanyu Chopra, Advs.

versus

SECRETARY, DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH

..... Respondent

Through: Mr. Jaswinder Singh, Adv.

13. 02.2024

**PRONOUNCEMENT OF JUDGEMENT**

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