

COURT NO. 37

DIVISION BENCH-III

HON'BLE MR.JUSTICE MANMOHAN

HON'BLE MS.JUSTICE MANMEET PRITAM SINGH ARORAAT 10:30 A.M.**1.W.P.(C) 10/2022, CM APPL.16/2022 (Interim relief & CM APPL.13602/2022 (condonation of delay)**

SUMAN JEET AGARWAL ..... Petitioner

Through Mr. Satyen Sethi with Mr. Arta Trana Panda, Advocates.

versus

INCOME TAX OFFICER, WARD

61(1), &amp; ORS.

..... Respondents

Through Mr.Zoheb Hossain, Sr. Standing Counsel with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.

2

**+ W.P.(C) 269/2022 & CM APPL.789/2022 (for stay)**

SABHARWAL APARTMENTS PRIVATE

LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

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

..... Respondents

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

3

**+ W.P.(C) 271/2022 & CM APPL.793/2022 (for stay)**

SHANKAR GROWTH FUND PVT LTD ..... Petitioner

Through Mr. Venketesh Mohan Chaurasia, Advocates.

versus

ACIT, CIRCLE 22(2), DELHI AND ORS ..... Respondents

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

4

**+ W.P.(C) 387/2022 & CM APPL.1117/2022 (for stay)**

SOMNATH VIRMANI ..... Petitioner

Through Mr. Sunil Kumar Mukhi, Advocate.

versus

DCIT CIRCLE 13(1) DELHI AND ANR. .... Respondents

Through Mr. Ajit Sharma, Sr. Standing Counsel for Revenue.

5

+ **W.P.(C) 440/2022 & CM APPL.1229/2022 (for stay)**

S N ENTERPRISES ..... Petitioner

Through Mr.Satyen Sethi &amp; Mr.Arta Trana Panda, Advs.

versus

INCOME TAX OFFICER &amp; ORS. .... Respondents

Through Mr. Sanjay Kumar, Sr. SC with Ms. Easha Kadian, Advocate.

6

+ **W.P.(C) 471/2022 & CM APPL.1327/2022 (for stay)**

S N ENTERPRISES ..... Petitioner

Through Mr.Satyen Sethi &amp; Mr.Arta Trana Panda, Advs.

versus

INCOME TAX OFFICER,

WARD 63(1) &amp; ORS.

..... Respondents

Through Mr. Sanjay Kumar, Sr. SC with Ms. Easha Kadian, Advocate.

7

+ **W.P.(C) 496/2022, CM APPL.1458/2022 (for stay) & CM APPL.13601/2022 (condonation of delay)**

ASHISH PODDAR ..... Petitioner

Through Mr. Samyak Jain, Adv.

versus

INCOME TAX OFFICER

WARD 54(1) &amp; ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.

8

+ **W.P.(C) 511/2022 & CM APPL.1484/2022**

SANTOSH INFRATECH

PRIVATE LIMITED ..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

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

..... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

Mr.Neeraj, Mr.Sahaj Garg, Mr.Vedansh Anand, Mr.Rudra Paliwal and Mr.Sanjay Pal, Advs. for R-4.

Ms.Aakanksha Kaul, Mr.Manek Singh, Mr.Aman Sahani, Advocates for UOI.

9

+ **W.P.(C) 576/2022 & CM APPL.1636/2022 (for stay)**

MUKESH KUMAR JAIN ..... Petitioner

Through Mr. Purav Middha, Adv.

Versus

- PR. COMMISSIONER OF  
INCOME TAX & ANR. .... Respondents  
Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.
- 10**  
+ **W.P.(C) 592/2022 & CM APPL.1678/2022 (for stay)**  
SATISH SINGHAL .... Petitioner  
Through Mr. Venketesh Mohan Chaurasia, Advocates.  
versus
- ACIT, CIR 22(2), DELHI & ANR. .... Respondents  
Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate.
- 11**  
+ **W.P.(C) 758/2022 & CM APPL.2160/2022 (for stay)**  
SANTOSH INFRA TECH  
PRIVATE LIMITED .... Petitioner  
Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
versus
- INCOME TAX OFFICER, WARD 22-3,  
DELHI & ORS. .... Respondents  
Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate.
- 12**  
+ **W.P.(C) 965/2022 & CM APPL.2752/2022 (for stay)**  
SULOCHNA GOEL .... Petitioner  
Through Mr. Kapil Goel with Mr.Sandeep Goel, Advocates.  
versus
- ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1) DELHI AND ANR .... Respondents  
Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate.
- 13**  
+ **W.P.(C) 795/2022 & CM APPL.2232/2022 (for stay)**  
RAJ KUMAR GOEL .... Petitioner  
Through Mr. Kapil Goel with Mr.Sandeep Goel, Advocates.  
versus
- ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1) & ORS .... Respondents  
Through Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
- 14**  
+ **W.P.(C) 856/2022 & CM No.2413/2022 (for stay)**  
ANAND GOEL .... Petitioner  
Through Mr. Kapil Goel with Mr.Sandeep Goel, Advocates.  
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 with Mr. Karan Pandey, Advocate.

15

+ **W.P.(C) 900/2022 & CM No.2551/2022 (for stay)**

DEEPAK GOEL ..... Petitioner

Through Mr. Kapil Goel with Mr.Sandeep Goel, Advocates.  
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.

16

+ **W.P.(C) 1057/2022 & CM APPL.3029/2022 (for stay)**

ONE POINT REALTY PRIVATE LIMITED ..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

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

..... Respondents

Through Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.  
Mr.Kamal Kant Jha, SPC for UOI with Mr. Animesh Mani Tripathi, Advocate.

17

+ **W.P.(C) 1094/2022 & CM APPL.3117/2022 (for stay)**

MARK GULATI ..... Petitioner

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

ITO WARD 52(1) DELHI & ANR. .... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

18

+ **W.P.(C) 1274/2022 & CM APPL.3729/2022 (for stay)**

SYNAPE SOLUTIONS PRIVATE LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

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

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

19  
 + **W.P.(C) 1380/2022 & CM APPL.4001/2022 (for stay)**  
 SHALU AGRAWAL ..... Petitioner  
 Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
 versus  
 INCOME TAX OFFICER, WARD 59-2, DELHI & ORS.  
 ..... Respondents  
 Through Ms. Vibhooti Malhotra, Sr. SC with Mr. Shaliender Singh, Jr. SC, Mr. Udit Sharma, Adv.

20  
 + **W.P.(C) 1381/2022 & CM APPL.4003/2022 (for stay)**  
 SHALU AGRAWAL ..... Petitioner  
 Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
 versus  
 INCOME TAX OFFICER, WARD 59-2,  
 DELHI & ORS. .... Respondents  
 Through Ms. Vibhooti Malhotra, Sr. SC with Mr. Shaliender Singh, Jr. SC, Mr. Udit Sharma, Adv.

21  
 + **W.P.(C) 1624/2022 & CM APPL.4727/2022 (for stay)**  
 STAR WIRE INDIA LIMITED ..... Petitioner  
 Through Mr. Arnav Kumar, Mr. Rajat Mittal, 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.

22  
 + **W.P.(C) 1650/2022 & CM APPL.4777/2022 (for stay)**  
 M/S PERFECT POLYCHEM  
 PRIVATE LIMITED ..... Petitioner  
 Through Mr. Arzoo Raj, Adv.  
 versus  
 OFFICE OF THE INCOME TAX  
 OFFICER ..... Respondent  
 Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
 Tiwari, Advocate.

23  
 + **W.P.(C) 1756/2022 & CM APPL.5066/2022 (for stay)**  
 ONE HEIGHT COLONIZERS  
 PRIVATE LIMITED ..... Petitioner  
 Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
 versus  
 INCOME TAX OFFICER, WARD 19-1,  
 DELHI & ORS. .... Respondents  
 Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
 Tiwari, Advocate.

24

+ **W.P.(C) 1759/2022**

STAR WIRE INDIA LIMITED ..... Petitioner

Through Mr.Arnab Kumar, Mr. Rajat Mittal, Adv.

versus

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

..... Respondents

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

25

+ **W.P.(C) 1761/2022 & CM APPL.5073/2022 (for stay)**

BTM EXPORTS LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,

CIRCLE 4-2 DELHI AND ANR

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

26

+ **W.P.(C) 1937/2022 & CM APPL.5566/2022 (for stay)**

KESAR DASS ARORA ..... Petitioner

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

versus

ITO WARD 62(1) DELHI &amp; ANR.

..... Respondents

Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.

27

+ **W.P.(C) 2006/2022 & CM APPL.5758/2022 (for stay), CM APPL. 13914/2022 (condonation of delay)**

PRATYUSH HANDA ..... Petitioner

Through Dr.Rakesh Gupta, Mr.Somil Agarwal &amp; Mr.Anshul Mittal, Advocates.

versus

INCOME TAX OFFICER WARD 54(1),

DELHI &amp; ANR.

..... Respondents

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

28

+ **W.P.(C) 2007/2022**

AJAY GUPTA ..... Petitioner

Through Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

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

29

+ **W.P.(C) 2012/2022**

NIRAJ AGARWAL

..... Petitioner

Through Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Advs.

versus

INCOME TAX OFFICER

..... Respondent

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

30

+ **W.P.(C) 2016/2022 & CM APPL.5765/2022 (for stay)**

MEENA CHAWLA

..... Petitioner

Through Mr.Deepak Singh Thakur, Mr.Ankit Kashyap &amp; Mr.Shubham Bhardwaj and Mr. Navjot Singh, Advs.

versus

INCOME TAX OFFICER WARD 61(1),

DELHI &amp; ANR

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

31

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

JASWANT RAI GROVER

..... Petitioner

Through Mr. Paras Chaudhry &amp; Mr.Dhananjay Grover, Advs.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX &amp; ANR.

..... Respondents

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

32

+ **W.P.(C) 2137/2022 & CM APPL.6149/2022 (for interim relief), CM APPL. 13913/2022 (for condonation of delay)**

PRATYUSH HANDA

..... Petitioner

Through Dr.Rakesh Gupta, Mr.Somil Agarwal &amp; Mr.Anshul Mittal, Advocates.

versus

INCOME TAX OFFICER

WARD 54(1) DELHI &amp; ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.

33

+ **W.P.(C) 2238/2022 & CM APPL.6435/2022 (for exemption)**

ASHOK KUMAR SHARMA HUF

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

INCOME TAX OFFICER WARD

59(2) & ORS.

..... Respondents

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, Mr.Udit Sharma, Adv. for respondent No.1.

Mr. Avnish Singh, SCGC for R-2/UOI with Mr. Saurav Sharma and Mr. Rahul Ranjan, Advocates.

34

+ **W.P.(C) 2241/2022 & CM APPL.6440/2022 (for stay)**

SHIVA ASPHALTIC PRODUCTS

PRIVATE LIMITED

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

INCOME TAX OFFICER

WARD 23(1) & ORS.

..... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

Mr. Jitesh Vikram Srivastava SPC with Mr. Prajesh Vikram Srivastava, Advocate for UOI.

Mr.Vikrant N.Goyal, Advocate with Mr.Shikhar Sardana, Advocate.

35

+ **W.P.(C) 2265/2022 & CM APPL.6519/2022 (for stay)**

URBAN PUNJAB

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

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

Through Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

Mr.Nawal Kishore Jha Adv SPC with Ms.Kalpana Jha, Adv. for R-2.

36

+ **W.P.(C) 2286/2022 & CM APPL.6573/2022 (for stay)**

MAHENDER KUMAR KASHYAP

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

INCOME TAX OFFICER

WARD 67(1), & ORS.

..... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

Ms.Saroj Bidawat, Sr. Panel Counsel for UOI.

37

+ **W.P.(C) 2290/2022 & CM APPL.6582/2022 (for stay)**

SLG GLOBAL TEX PRIVATE



LIMITED

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX, CIRCLE 22 (2), &amp; ORS.

..... Respondents

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

Mr. Prakash Kumar, Central Govt. Senior Counsel for R-2.

38

+ **W.P.(C) 2339/2022**

SWIFT REALTECH PRIVATE

LIMITED

..... Petitioner

Through Mr.Ajay Wadhwa, Mr. Snehil Jha, Advocates.

versus

INCOME TAX OFFICER

WARD 22(3) DELHI &amp; ANR.

..... Respondents

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

39

+ **W.P.(C) 2357/2022 & CM APPL.6789/2022 (for stay) & CM APPL. 19557/2022 (for stay)**

PUNEET GHAI

..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,

WARD 59-3, DELHI &amp; ANR.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, Jr. Standing Counsel &amp; Mr.Udit Sharma, Adv.

40

+ **W.P.(C) 2378/2022 & CM APPL.6834/2022 (for stay)**

GAUTAM CHAND JAIN

..... Petitioner

Through Ms.Mitika Choudhary, Adv.

versus

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

..... Respondents

Through Mr. Ajit Sharma, Sr. Standing Counsel.

Ms. Archana Gaur, Advocate for UOI.

41

+ **W.P.(C) 2441/2022 & CM APPL.7047/2022 (for stay)**

M/S SAGAR POLYCHEM PVT. LTD.

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME

TAX OFFICER

..... Respondent

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

42

+ **W.P.(C) 2442/2022 & CM APPL.7049/2022 (for stay)**

M/S SAGAR POLYCHEM

PRIVATE LIMITED

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME

TAX OFFICER

..... Respondent

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

43

+ **W.P.(C) 2452/2022 & CM APPL.7066/2022 (for stay)**

MR. VIJAY KUMAR GOEL

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME

TAX OFFICER

..... Respondent

Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

44

+ **W.P.(C) 2516/2022 & CM APPL.7200/2022 (for stay)**

GAGAN CHADHA

..... Petitioner

Through Mr. Nitin Gulati and Mr. Satyalipsu Ray, Advocates.

Versus

INCOME TAX OFFICER

WARD 54(1) DELHI &amp; ANR.

..... Respondents

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

45

+ **W.P.(C) 2523/2022**

SECOM SERVICES

INDIA PVT. LTD.

..... Petitioner

Through Mr.Akshat Gupta, Adv.

Versus

UNION OF INDIA &amp; ORS.

..... Respondents

Through Mr.Virender Pratap Singh Charak, and Ms.Shubhra Parashar, Advs. for UOI.  
Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

46

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

EVOLVE BRANDS  
PRIVATE LIMITED

..... Petitioner  
Through Mr.Piyush Kaushik, Adv.

versus

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

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

47

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

T S AND SONS HUF

..... Petitioner

Through Mr. Gaurav Jain, Ms. Akshita Goel and Mr. Shubham Gupta, Advocate.  
Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43(1), DELHI

..... Respondent

Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.

48

+ **W.P.(C) 2705/2022 & CM APPL.7720/2022 (for stay)**

M/S PERFECT POLYCHEM  
PRIVATE LIMITED

..... Petitioner

Through: Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME  
TAX OFFICER

..... Respondent

Through : Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

49

+ **W.P.(C) 2764/2022 & CM APPL.7927/2022 (for stay)**

MS. MANJU KUMARI  
PREMSAGAR PRASAD

..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME  
TAX OFFICER

..... Respondent

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

**50**  
 + **W.P.(C) 2835/2022 & CM APPL.8162/2022 (for stay)**  
 ANKIT JAIN ..... Petitioner  
 Through Mr.Anuj Aggarwal, ASG for GNCTD Ms.Ayushi Bansal & Mr.Sanyam Suri, Advs.  
 versus  
 PRINCIPAL CHIEF COMMISSIONER  
 OF INCOME TAX, & ANR. .... Respondents  
 Through Mr.Ajit Sharma, Sr. Standing Counsel.  
 Ms.Archana Gaur, Advocate for UOI.

**51**  
 + **W.P.(C) 2853/2022 & CM APPL.8220/2022 (for stay)**  
 SANJU AGARWAL ..... Petitioner  
 Through Mr.Gagan Gupta and Mr. P. Roychaudhuri, Adv.  
 versus  
 ITO, WARD 54 (1), DELHI & ANR. .... Respondents  
 Through Mr.Sanjay Kumar, Sr.SC, Ms.Easha Kadian, Jr.Standing Counsel.

**52**  
 + **W.P.(C) 2861/2022 & CM APPL.8267/2022 (for stay)**  
 P.K. MARKETING COMPANY ..... Petitioner  
 Through Mr.Anuj Aggarwal, ASG for GNCTD 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.  
 Ms.Manisha Agrawal Narain, CGSC with Mr. Aditya Singh Deshwal Advocate for UOI.

**53**  
 + **W.P.(C) 2956/2022 & CM APPL.8579/2022 (for stay)**  
 SAGARI LEATHERS PVT. LTD. .... Petitioner  
 Through Mr.Sandeep Chilana, and Ms.Shambhavi Sinha, Mr.Priyojeet Chatterjee, Mr.Shekhar Sharma and  
 Mr.Abdullah Tanveer, Advocates.  
 versus  
 PRINCIPAL COMMISSIONER OF INCOME TAX DELHI AND ANR. .... Respondents  
 Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
 Tiwari, Advocate.

**54**  
 + **W.P.(C) 3038/2022 & CM APPL.8822/2022 (for stay)**  
 M/S SANT SANDESH MEDIA AND COMMUNICATION PVT. LTD. .... Petitioner  
 Through Mr.Rishab Singla & Mr. Pawan Shree Agrawal, Advs.  
 Mr. V.P. Gupta and Mr. Anunav Kumar, Advocates.  
 versus  
 INCOME TAX OFFICER  
 WARD 22(3) DELHI AND ANR ..... Respondents  
 Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh

Tiwari, Advocate

55  
+ **W.P.(C) 3070/2022 & CM APPL.8881/2022 (for stay)**  
CONCEPT INFRADEVELOPERS  
PVT LTD ..... Petitioner  
Through Mr.Rajeev Sharma & Mr.Aditya Sharma with Mr. Shubham Bhardwaj, Advs.  
versus  
  
INCOME TAX DEPARTMENT, OFFICE  
OF THE INCOME TAX OFFICER WARD -6 (1),  
DELHI AND ANR. .... Respondents  
Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel.

56  
+ **W.P.(C) 3074/2022 & CM APPL.8887/2022 (for stay)**  
ABHISHEK AGGARWAL ..... Petitioner  
Through Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.  
  
versus

ITO WARD 54 (1), DELHI & ANR. .... Respondents  
Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel.

57  
+ **W.P.(C) 3080/2022 & CM APPL.8923/2022 (for stay)**  
DEEPAK AGGARWAL ..... Petitioner  
Through Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.  
  
versus

ITO WARD 54(1), DELHI & ANR. .... Respondents  
Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr.Shray  
Nargotra, Advocate.

58  
+ **W.P.(C) 3081/2022 & CM APPL.8927/2022 (for stay)**  
DEEPAK AGGARWAL ..... Petitioner  
Through Mr. P. Roychaudhuri with Mr.Gagan Gupta, Advocates.  
versus

ITO WARD 54 1, DELHI & ANR. .... Respondents  
Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray  
Nargotra, Advocate.

+ **W.P.(C) 3290/2022 & CM APPL.9559/2022 (for stay)**

RAJEEV KUMAR AGGARWAL ..... Petitioner

Through Mr.Sourav Vig &amp; Mr.Tushar Gupta, Adv.

versus

INCOME TAX OFFICER

CIRCLE 58 (1) &amp; ORS.

..... Respondents

Through Mr.Abhishek Maratha, Sr. Standing Counsel.  
Mr.Awadhesh Kumar Singh, Adv. for R-2 & R-3.

60

+ **W.P.(C) 3291/2022 & CM APPL.9561/2022 (for stay)**

ALOK KUMAR AGGARWAL ..... Petitioner

Through Mr.Sourav Vig &amp; Mr.Tushar Gupta, Adv.

versus

INCOME TAX OFFICER

CIRCLE 58 (1) &amp; ORS.

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, Jr. Standing Counsel &  
Mr.Udit Sharma, Adv.  
Mr.Awadhesh Kumar Singh, Adv. for R-2 & R-3.

61

+ **W.P.(C) 3438/2022 & CM APPL.10035/2022**STRATAGEM PORTFOLIO  
(P) LTD

..... Petitioner

Through Mr.Gautam Jain &amp; Mr.Piyush Kumar Kamal, Adv.

Versus

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

..... Respondents

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

62

+ **W.P.(C) 3503/2022 & CM APPL. 10328/2022**

BHOLENATH FOODS LIMITED .....Petitioner

Through Mr Rishabh Jain, Adv.

versus

DY. COMMISSIONER OF INCOME TAX, CIRCLE-4(2)

NEW DELHI

.....Respondent

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray  
Nargotra, Advocate.

63

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

.....Petitioner

Through Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Advs.  
versus

INCOME TAX OFFICER .....Respondent  
Through Mr Ajit Sharma, Sr Standing Counsel.

64

+ **W.P.(C) 3595/2022**

UMESH KUMAR GUPTA ..... Petitioner  
Through Mr. Sushil K. Tekriwal, Advocate with Dr. Mamta Tekriwal, Advocate.

versus

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

65

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

SANDEEP JAIN ..... Petitioner  
Through Mr.Arn timer Kumar, Mr. Rajat Mittal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22 (2), DELHI & ANR. .... Respondents  
Through Mr. Sunil Kumar Agarwal, Sr. SC with Mr. Tushar Gupta, Jr.SC, Mr.Utkarsh Tiwari, Advs.

66

+ **W.P.(C) 3630/2022 & CM APPL. 10759/2022**

SANDEEP JAIN ..... Petitioner  
Through Mr.Arn timer Kumar, Mr. Rajat Mittal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 22 2 DELHI & ANR. .... Respondents  
Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate

67

+ **W.P.(C) 3692/2022 & CM APPL.10960/2022**

MANSI AGGARWAL ..... Petitioners  
Through Mr. Abhishek Garg, Advocate with Mr. Aayush Kuchhal, Mr. Yash Gaiha, Advocates.

versus

INCOME TAX OFFICER  
WARD 62(1) & ANR. .... Respondents  
Through Mr. Sanjay Kumar & Ms. Easha Kadian, Advocates.

68

+ **W.P.(C) 3699/2022 & CM APPL.10974/2022**

RAKESH KUMAR AGGARWAL ..... Petitioner

Through Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.

versus

ACIT, CIRCLE - 59(1),

DELHI &amp; ANR.

..... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate

69

+ **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 with Mr. Aayush Kuchhal, Mr. Yash Gaiha, Advocates.

versus

INCOME TAX OFFICER

WARD 62(1) &amp; ANR.

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

70

+ **W.P.(C) 3758/2022 & CM APPL.11187/2022**

SHIV KUMAR GOEL ..... Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 22(2),

DELHI &amp; ANR.

.....Respondents

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

71

+ **W.P.(C) 3774/2022 & CM APPL.11216/2022 (for interim relief)**

PREM CHAND GUPTA ..... Petitioner

Through Mr. Abhishek Garg, Mr. Aayush Kuchhal and Mr. Yash Gaiha, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 58(1), DELHI &amp; ANR.

..... Respondents

Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.



72

+ **W.P.(C) 3780/2022 & CM APPL.11228/2022**

SHIV KUMAR GOEL ..... Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 22(2),

DELHI &amp; ANR.

.....Respondents

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

73

+ **W.P.(C) 3804/2022 & CM APPL.11281/2022**

SHANTI LAL PORWAL ..... Petitioner

Through Mr. Nitin Gulati, Ms Reena Gulati, Adv.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 59(1),

DELHI &amp; ANR.

.....Respondents

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

74

+ **W.P.(C) 3808/2022 & CM APPL.11288/2022**

SHIV KUMAR GOEL ..... Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 22(2),

DELHI &amp; ANR.

.....Respondents

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

75

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

INDRA PORWAL ..... Petitioner

Through Mr. Nitin Gulati, Ms Reena Gulati, Adv.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 59(1),

DELHI &amp; ANR.

.....Respondents

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

76

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

DAVINDER BAJAJ ..... Petitioner

Through Mr.Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
versus

ASSISTANT COMMISSIONER OF  
INCOME TAX CIRCLE 67-1,  
DELHI & ORS.

.....Respondents

Through Mr. Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC.  
Ms. Archana Gaur, Adv. for UOI.

77

+ **W.P.(C) 3876/2022 & CM APPL.11537/2022**

DEEPAK CHOUDHARY ..... Petitioner

Through Mr. Nitin Gulati, Ms Reena Gulati, Advs.  
versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 60(1),  
DELHI & ANR.

..... Respondents

Through Mr. Vibhooti Malhotra, Sr. Standing Counsel with Mr. Shailendra Singh, Mr. Udit Sharma,  
Advocates.

78

+ **W.P.(C) 3942/2022 with CM APPL. 11747/2022**

UMA GOEL ..... Petitioner

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.

79

+ **W.P.(C) 3951/2022 with CM APPL. 11773/2022**

UMA GOEL ..... Petitioner

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.

80

+ **W.P.(C) 4020/2022 & C.M.APPL.12027/2022**

SAHIL HOME LOOMTEX  
PRIVATE LIMITED

..... Petitioner

Through Mr. Sunil Kumar Mukhi, Advocate.

versus

ITO, WARD-22(1) DELHI & ANR. .... Respondents

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

81

+ **W.P.(C) 4045/2022**

ANIL KUMAR ..... Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.

versus

INCOME TAX OFFICER

AND ANR. .... Respondents

Through Mr. Ajit Sharma, Advocate.

82

+ **W.P.(C) 4174/2022**

MEGHA JAIN .....Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.

versus

INCOME TAX OFFICER & ANR. .... Respondents

Through Mr. Ajit Sharma, Advocate.

83

+ **W.P.(C) 4177/2022, C.M.APPLs.12521-22/2022**

SHYAMPREM ESTATE PRIVATE LIMITED

(FORMERLY KNOWN AS SPIL

FINANCIAL SERVICES PVT. LTD.) ..... Petitioner

Through Mr. Nitin Gulati, Ms Reena Gulati, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE 22(2), DELHI & ANR. .... Respondents

Through Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.  
Ms. Archana Gaur, Adv. for UOI.

84

+ **W.P.(C) 4187/2022 & CM APPL. 12540/2022**

SHANKER LAL SINGHANIA ..... Petitioner

Through Mr. Kapil Goel with Mr.Sandeep Goel, Advocates.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE 59 (1)

DELHI AND ORS ..... Respondents  
Through Mr. Ajit Sharma, Advocate

85

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

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

versus

PRINCIPAL COMMISSIONER OF  
INCOME TAX -20,  
NEW DELHI & ANR. .... Respondents  
Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

86

+ **W.P.(C) 4266/2022**

N M INDUSTRIES LIMITED ..... Petitioner  
Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF  
INCOME TAX, CENTRAL CIRCLE 5,  
DELHI & ANR. .... Respondents  
Through Mr. Ruchir Bhatia, Sr. SC with Ms. Mansie Jain, Adv for Revenue.

87

+ **W.P.(C) 4408/2022 & CM APPLs.13142-43/2022**

BRIJ BHUSHAN GUPTA ..... Petitioner  
Through Mr. Brij Bhushan Gupta, Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sahil Kumar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1, DELHI & ANR. .... Respondents  
Through Ms. Vibhooti Malhotra, Sr. Standing Counsel with Mr. Shailendera Singh and Mr. Udit Sharma, Adv.

88

+ **W.P.(C) 4459/2022 & CM APPLs.13299-13300/2022**

BRIJ BHUSHAN GUPTA ..... Petitioner  
Through Mr. Brij Bhushan Gupta, Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sahil Kumar, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1, DELHI & ANR. .... Respondents  
Through Ms. Vibhooti Malhotra, Sr. Standing Counsel with Mr. Shailendera Singh and Mr. Udit Sharma, Adv.

89

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

PAWAN CHAUDHARY ..... Petitioner

Through Mr. Venketesh Mohan Chaurasia, Advocates.

versus

ITO, WARD 35(5), DELHI &amp; ANR. .... Respondents

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

90

+ **W.P.(C) 4567/2022 & C.M.Nos.13706-13707/2022**

BHUSHAN LAL PANDITA ..... Petitioner

Through Mr. Jaspal Singh Sethi with Mr. Gaurav Gupta, Advocates.

versus

INCOME TAX OFFICER

WARD 67(1) NEW DELHI ..... Respondent

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.

91

+ **W.P.(C) 4584/2022 & C.M.Nos.13747/2022, 13824/2022**

LALA SHER SINGH MEMORIAL JEEVAN VIGYAN TRUST SOCIETY ..... Petitioner

Through Mr. Mudit Bansal and Mr. Ramesh Kumar Jain, Advocates.

versus

THE DCIT CIRCLE

EXEMPT 1 (1) DELHI ..... Respondent

Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

92

+ **W.P.(C) 4692/2022 & C.M.Nos.14047-14048/2022**

LOTUS HERBALS PVT LTD .... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX &amp; ANR.

..... Respondents

Through Mr. Zoheb Hossain, Sr. SC with Mr. Mr. Vipul Agrawal and Mr. Parth Semwal, Junior Standing Counsel for the Revenue.

93

+ **W.P.(C) 4695/2022, CM APPL. 14053/2022, CM APPL. 14263/2022**

BRIJ BHUSHAN GUPTA ..... Petitioner

Through Mr. Brij Bhushan Gupta, Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sahil Kumar, Advocates.

Versus

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

..... Respondents

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.

94

+ **W.P.(C) 4697/2022, CM APPL. 14061/2022**

MOHIT BAJAJ

..... Petitioner

Through Mr. Kushank Sindhu, Ms. Gazal Ghai, Mr. Anmol Singh, Mr, Baibhav and Mr. Aditya Sain, Advocates.

versus

UNION OF INDIA AND ORS

..... Respondents

Through Mr. Mohit Sharma, Sr. Panel counsel for UOI.  
Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

95

+ **W.P.(C) 4777/2022, C.M.APPL.14308/2022**

VINAY KUMAR DHINGRA

..... Petitioner

Through Mr.Mudit Bansal and Mr. Ramesh Kumar Jain, Advocates.

versus

INCOME TAX OFFICER WARD 63 (1),  
DELHI

..... Respondent

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

96

+ **W.P.(C) 4791/2022, C.M.APPL.14335/2022**

AJANTA POLYMERS  
PRIVATE LIMITED

..... Petitioner

Through Mr. Gaurav Jain, Ms. Akshita Goel and Mr. Shubham Gupta, Advocate.

versus

ASSISTANT COMMISSIONER OF  
INCOME TAX CIRCLE 1(1)  
DELHI AND ANR

.....Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.

97

+ **W.P.(C) 4798/2022**

ASHISH JAIN

..... Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.

versus

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

98

+ **W.P.(C) 4801/2022**  
RAJIV GUPTA HUF .....Petitioner  
Through Mr.Ajay Wadhwa, Mr. Snehil Jha, Advocates.  
versus

INCOME TAX OFFICER  
WARD 54 1 & ORS. .... Respondents  
Through Mr. Kunal Sharma, Advocate.

99

+ **W.P.(C) 4808/2022, C.M.APPL.14372/2022**  
MR. NEERAJ AGGARWAL ..... Petitioner  
Through Mr. S. Krishnan, Advocate.  
  
versus

THE ASSISTANT COMMISSIONER OF  
INCOME TAX & ANR. .... Respondents  
Through Ms. Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, & Mr.Udit Sharma, Advs.

100

+ **W.P.(C) 4818/2022, C.M.APPLs.14395-96/2022**  
VINOD KUMAR GUPTA HUF ..... Petitioner  
Through Mr.Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
versus

ASSISTANT COMMISSIONER OF  
INCOME TAX,  
CIRCLE - 43-1 & ORS. .... Respondents  
Through Mr.Puneet Rai with Ms.Adeeba Mujahid and Mr. Karan Pandey, Advocates.

101

+ **W.P.(C) 4811/2022, C.M.APPL.14380/2022**  
M/S. CIGMA EVENTS P LTD .....Petitioner  
Through Mr. S. Krishnan, Advocate.  
  
versus

INCOME TAX OFFICER & ANR. .... Respondents  
Through Mr. Kunal Sharma, Advocate.  
Ms. Saroj Bidawat, Advocate for UOI.

102

+ **W.P.(C) 4879/2022, C.M.APPL.14616/2022**

BC EXPORTS .....Petitioner  
 Through Dr.Rakesh Gupta, Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.  
 versus

ASSISTANT COMMISSIONER OF  
 INCOME TAX CIRCLE 58(1),  
 DELHI & ANR. .... Respondents  
 Through Ms. Vibhooti Malhotra, Advocate with Mr. Shailendra Singh and Mr. Udit Sharma, Advocates.

103

+ **W.P.(C) 4892/2022, C.M.APPL.14640/2022**

NITIN SAXENA ..... Petitioner  
 Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.  
 versus

ASSISTANT COMMISSIONER OF  
 INCOME TAX,  
 CIRCLE 49-1 & ANR. .... Respondents  
 Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

104

+ **W.P.(C) 4919/2022, CM APPLs. 14682/2022, 17829/2022, 26875/2022 & 28266/2022**

CLASSIC FINCAP PRIVATE LIMITED .....Petitioner  
 Through: Ms. Prem Lata Bansal, Sr. Advocate with Mr. Divyanshu Agarwal, Advocate.  
 versus

INCOME TAX OFFICER & ANR. .... Respondents  
 Through: Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

105

+ **W.P.(C) 4924/2022 & C.M.APPL.14688/2022**

JAGMOHAN GARG (ERSTWHILE  
 DIRECTOR OF COMPETENT REAL  
 ESTATE DEVELOPERS PVT. LTD.) ..... Petitioner  
 Through Mr. Vijay K Singh, Advocates.

versus

UNION OF INDIA & ORS. .... Respondents  
 Through Ms. Saroj Bidawat, Advocate for UOI.  
 Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Sewwal, Junior Standing Counsel for the Revenue.

106

+ **W.P.(C) 4946/2022, C.M.APPL.14724/2022**

KARNIK RAJAT ..... Petitioner



Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
and Mr. Aditeya Bali, Advocates.

versus

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

Through Mr. Ajit Sharma, Advocate.

107

+ **W.P.(C) 4956/2022, C.M.APPL.14735/2022**

VINOD KUMAR GUPTA HUF .... Petitioner

Through: Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

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

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

108

+ **W.P.(C) 5018/2022 & C.M.APPL.14953/2022**

BALDEV KRISHNA SHARMA .... Petitioner

Through Ms. Smriti Sahay, Mr. Alok Kumar and Mr. M. Goswami, Advocates.

versus

UNION OF INDIA & ORS. .... Respondents

Through Mr. Krishan Kumar Sharma, Sr. Panel Counsel for R-1/UOI.

Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate for Revenue.

109

+ **W.P.(C) 5024/2022, C.M.APPL.14974/2022**

UMA SHANKER .... Petitioner

Through Mr. Piyush Kaushik, Advocate

versus

PRINCIPAL COMMISSIONER OF  
INCOME TAX -20  
NEW DELHI & ANR. .... Respondents

Through Mr. Ajit Sharma, Advocate.

- 110**  
+ **W.P.(C) 5027/2022, C.M.APPL.14976/2022**  
RENU MITTAL ..... Petitioner  
Through Ms. Rashmi Chopra, Advocate.  
versus  
ASSISTANT COMMISSIONER OF  
INCOME TAX, CIRCLE 58(1)  
DELHI AND ANR. .... Respondents  
Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr. Shailendra Singh, Jr Standing  
Counsel & Mr. Udit Sharma, Adv.
- 111**  
+ **W.P.(C) 5064/2022, C.M.APPL.15046/2022**  
NITIN SAXENA ..... Petitioner  
Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya  
Singh, Mr. Tarun Chanana, Advocates.  
versus  
ASSISTANT COMMISSIONER OF  
INCOME TAX, CIRCLE 49-1 & ANR. .... Respondents  
Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.
- 112**  
+ **W.P.(C) 5119/2022 & CM APPL.15178/2022**  
SUN PARKS PRIVATE LIMITED ..... Petitioner  
Through Mr. Saurabh Dev Karan Singh and Ms. Kanika Jain, Advocates.  
versus  
ASSISTANT COMMISSIONER OF  
INCOME TAX, CIRCLE (22) 2, DELHI .... Respondent  
Through Mr. Puneet Rai, Sr. SC with Ms. Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
- 113**  
+ **W.P.(C) 5138/2022 & CM APPL.15285/2022**  
SANDEEP SETHI ..... Petitioner  
Through Mr. Bhuvnesh Satija, Advocate.  
versus  
ASSISTANT COMMISSIONER OF  
INCOME TAX  
CIRCLE 28(1), DELHI AND ANR. .... Respondents  
Through Mr. Ajit Sharma, Advocate.
- 114**  
+ **W.P.(C) 5143/2022, CM APPL. 15293/2022**  
SMT. NAVNEET KAUR KOCHHAR ..... Petitioner  
Through Mr. Rajeev Sharma & Mr. Aditya Sharma with Mr. Shubham Bhardwaj, Adv.

versus

INCOME TAX DEPARTMENT OFFICE OF  
THE INCOME TAX OFFICER WARD 54(1)  
DELHI & ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.

**115**

+ **W.P.(C) 5145/2022, CM APPL. 15297/2022, CM APPL.17326-27/2022**

APOLLO INTERNATIONAL LIMITED ..... Petitioner

Through Mr. Manu K. Giri, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 -1 DELHI AND ORS

.....

Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

**116**

+ **W.P.(C) 5155/2022 & CM APPL. 15321/2022, CM APPL.15322/2022**

SRKK ASSOCIATES  
PRIVATE LIMITED

..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra and Mr. Animesh Tripathi, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 22-2, DELHI & ORS.

....

Respondents

Through Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.  
Mr.N.K.Aggarwal, Advocate for UOI.

**117**

+ **W.P.(C) 5157/2022, CM APPL. 15324/2022**

DEEPAK GUPTA

..... Petitioner

Through Mr. Sharad Agarwal and Ms.Monika Ghai, Advocates.

versus

INCOME TAX OFFICER CIRCLE 59 (8),

DELHI AND ORS.

..... Respondents

Through Ms. Vibhooti Malhotra, Advocate.

**118**

+ **W.P.(C) 5170/2022, CM APPL. 15348/2022**

MANISH KAPOOR

..... Petitioner

Through Mr. Manuj Sabharwal, Advocates.

versus

INCOME-TAX OFFICER,  
WARD 63(1) & ORS. .... Respondents  
Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.

119

+ **W.P.(C) 5178/2022, CM APPL. 15360/2022**

NAVNEET KAUR KOCHHAR .... Petitioner  
Through Mr.Rajeev Sharma & Mr.Aditya Sharma with Mr. Shubham Bhardwaj, Adv.  
versus

INCOME TAX DEPARTMENT OFFICE OF  
THE INCOME TAX OFFICER WARD 54(1)  
DELHI & ANR. .... Respondents  
Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing  
Counsel for the Revenue.

120

+ **W.P.(C) 5179/2022 & CM APPL.15365/2022**

M/S CARISSA INVESTMENT  
PVT. LTD. .... Petitioner  
Through Mr.Bhavnes Saini, Mr. Neeraj Saini and Mr. Karan Chawla, Advocates.  
versus

THE DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 4(2) DELHI & ANR. .... Respondents  
Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.

121

+ **W.P.(C) 5191/2022 & CM APPL.15412-13/2022**

MD OVERSEAS PRIVATE LIMITED .... Petitioner  
Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 14, DELHI & ORS. .... Respondents  
Through Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.  
Mr. Ruchir Mishra and Mr. Mukesh Kr. Tiwari, Advocates for UOI.

122

+ **W.P.(C) 5209/2022, CM APPL. 15459/2022**

SATISH BANSAL .... Petitioner  
Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

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

..... Respondents

Through Mr. Abhishek Maratha, Advocate for respondent No.1.  
Mr. Om Prakash with Mr. Ghanshaym Singh, Mr. Mr.Devvrat Yadav, Advocates for respondent  
No.4.

123

+ **W.P.(C) 5233/2022, CM APPL. 15640/2022**

M/S. SHRI NIWAS PULSES (P) LTD ..... Petitioner

Through Mr. S. Krishnan, Advocate.

versus

INCOME TAX OFFICER & ORS. .... Respondents

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

124

+ **W.P.(C) 5246/2022, CM APPL. 15670/2022 and 19038/2022**

RAM KALI ..... Petitioner

Through Ms. Divya and Mr.Ruchesh Sinha, Advocates.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1), DELHI & ANR. .... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate for Revenue.

125

+ **W.P.(C) 5247/2022, CM APPL. 15675/2022 & 19025/2022**

RENU MITTAL ..... Petitioner

Through Ms. Divya and Mr.Ruchesh Sinha, Advocates.

Versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1), DELHI & ANR. .... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate for Revenue.

126

+ **W.P.(C) 5262/2022, CM APPL. 15716/2022 , 17894-95/2022**

STRATEGIC DEVELOPERS (P) LTD. .... Petitioner

Through Mr. Gautam Jain and Mr.Piysuh Kumar Kamal, Advocates.

versus

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

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate for Revenue.

127

+ **W.P.(C) 5265/2022, CM APPL. 15724/2022**

SHRI. ANOOP KUMAR

CHHAWCHHARIA

..... Petitioner

Through Mr. S. Krishnan, Advocate.

versus

THE ASSISTANT COMMISSIONER OF

INCOME TAX CIRCLE -58 (1),

DELHI AND ORS.

..... Respondents

Through Ms. Vibhooti Malhorta, Advocate.

**128**

+ **W.P.(C) 5273/2022, CM APPL. 15742/2022**

RAMESH CHANDER KALRA

..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX, CENTRAL CIRCLE-27,

DELHI & ORS.

..... Respondents

Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

Mr. Gigi. C. George Advocate for R-4/UOI

**129**

+ **W.P.(C) 5277/2022, CM APPL. 15749/2022**

POPULATION SERVICES

INTERNATIONAL

..... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates.

Mr. Aditya Vohra and Mr. Abhishek Singhvi, Advocates.

versus

DEPUTY COMMISSIONER OF

INCOME TAX & ORS.

..... Respondents

Through Ms. Vibhooti Malhorta, Advocate.

**130**

+ **W.P.(C) 5281/2022, CM APPL. 15756/2022**

AJAY JAIN

.....Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

ASSISTANT COMMISSIONER OF

INCOME TAX, CIRCLE-59-1,

DELHI & ORS.

..... Respondents

Through Mr. Ajit Sharma, Mr. L. S. Hasan, Advocates.  
Mr. Ayush Kaushik, Advocates for UOI.

131

+ **W.P.(C) 5289/2022, CM APPL. 15773/2022**

NISHA GOEL ..... Petitioner

Through Mr. Kanishk Agarwal, Ms.Nidhi Bhuwania and Ms. Dhriti Gupta, Advocates.  
versus

INCOME TAX OFFICER,  
WARD 54(1), DELHI AND ANR ..... Respondents  
Through Mr. Kunal Sharma, Advocate.

132

+ **W.P.(C) 5297/2022, CM APPL. 15800/2022, 17858/2022**

KUBER PLANTERS LIMITED ..... Petitioner

Through: Ms. Ekashara Mahajan and Mr. Adiraj Bali, Advocates.  
versus

ASSISTANT COMMISSIONER OF  
INCOME TAX & ANR. .... Respondents  
Through: Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue.

133

+ **W.P.(C) 5299/2022, CM APPL. 15801/2022**

VISHWANATH GUPTA ..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.  
versus

INCOME TAX OFFICER, WARD 60(5),  
DELHI & ORS. .... Respondents  
Through Mr. Ajit Sharma, Mr. L. S. Hasan, Advocates  
Mr. Ved Prakash Tripathi, Advocate for respondent No.5.

134

+ **W.P.(C) 5300/2022, CM APPL. 15805/2022 & CM APPL. 19134/2022**

NARESH KUMAR (HUF) ..... Petitioner

Through Ms. Divya and Mr.Ruchesh Sinha, Advocates.  
versus

ASSISSTANT COMMISSIONER OF  
INCOME TAX CIRCLE 43(1),  
DELHI & ANR. .... Respondents  
Through Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.

135

+ **W.P.(C) 5308/2022, CM APPL. 15821/2022**  
 MS.PRITIE THAPAR ..... Petitioner  
 Through Mr. Bhuvnesh Satija, Advocate.

versus

ASSISTANT COMMISSIONER  
 OF INCOME TAX & ORS. .... Respondents  
 Through Mr. Ajit Sharma, Mr. L. S. Hasan, Advocates.

136

+ **W.P.(C) 5316/2022 and CM APPL. Nos. 15843/2022, 17827/2022**  
 KUBER PLANTERS LIMITED ..... Petitioner  
 Through Ms. Ekashara Mahajan, Mr. Adiraj Bali, Advocates.

versus

ASSISTANT COMMISSIONER  
 OF INCOME TAX & ANR. .... Respondents  
 Through Ms. Vibhooti Malhotra, Advocate.

137

+ **W.P.(C) 5319/2022, CM APPL. 15836/2022**  
 POPULATION SERVICES  
 INTERNATIONAL ..... Petitioner  
 Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
 and Mr. Aditeya Bali, Advocates.  
 Mr. Aditya Vohra and Mr. Abhishek Singhvi, Advocates.

versus

DEPUTY COMMISSIONER  
 OF INCOME TAX & ORS. .... Respondents  
 Through Ms. Vibhooti Malhotra, Advocate.

138

+ **W.P.(C) 5407/2022, C.M.APPL.16182-83/2022**  
 ANIL KUMAR ..... Petitioner  
 Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
 and Mr. Aditeya Bali, Advocates.

versus

INCOME TAX OFFICER WARD 54(1) DELHI AND ANR. .... Respondents  
 Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray  
 Nargotra, Advocate.

139

+ **W.P.(C) 5408/2022 & C.M.APPL.16184-85/2022**



CADENCE REAL ESTATES  
PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
and Mr. Aditeya Bali, Advocates.

versus

INCOME TAX DEPARTMENT  
AND ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing  
Counsel for the Revenue.

140

+ **W.P.(C) 6401/2022 and CM APPL. 19382/2022**

ANKIT GAUR

..... Petitioner

Through: Mr.Risabh Nangia, Adv.

versus

INCOME TAX OFFICER  
WARD 60(5) NEW DELHI & ORS. .... Respondents

Through: Mr. Ajit Sharma, Adv.

141

+ **W.P.(C) 13764/2021**

ATHEROL BUILDERS AND  
DEVELOPERS PRIVATE LIMITED ..... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
and Mr. Aditeya Bali, Advocates.

versus

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

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing  
Counsel for the Revenue.

142

+ **W.P.(C) 7944/2022 & CM APPL.24194/2022**

BIRD WORLDWIDE FLIGHT  
SERVICES INDIA PVT LIMTED ..... Petitioner

Through: Mr. Mayank Nagi and Mr. Pulkit, Advocates.

Versus

DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE 4(2) DELHI & ORS. .... Respondents

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with  
Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.

143

+ **W.P.(C) 7900/2021 & CM APPL.24560/2021**

REKHA GUPTA ..... Petitioner

Through: Mr. Ishan Garg, Advocate

versus

THE INCOME TAX OFFICER & ORS. .... Respondents

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.

144

+ **W.P.(C) 8994/2021**

SHARAD GARG ..... Petitioner

Through Mr. Venketesh Mohan Chaurasia, Advocates.

versus

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

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.

145

+ **W.P.(C) 9427/2021**

UJJWAL ARORA ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh,  
Mr. Tarun Chanana, Advocates.

versus

ASSISTANT COMMISSIONER OF  
INCOME TAX, CIRCLE 59-1 DELH ..... Respondent

Through Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.

146

+ **W.P.(C) 9659/2021**

PANKAJ VERMA ..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

versus

INCOME TAX OFFICER,  
WARD 69-1 & ORS. .... Respondents

Through: Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate for Revenue.  
Mr. Satya Ranjan Swain, Sr. Panel Counsel with Mr.Kautilya Birat, Mr. Pratyashish Mohanty, Advocates, for R-4.

147

+ **W.P.(C) 11010/2021 & CM 33944/2021**

ATS TOWNSHIP PVT. LTD. .... Petitioner

Through Mr.Harshit Batra, Mr.Ritesh Bajaj, Advs.  
versus

DEPUTY COMMISSIONER OF  
INCOME TAX & ORS. ....Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

148

+ **W.P.(C) 12926/2021& CMs 40710-11/2021**

SHIV KUMAR GUPTA .... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,  
WARD 58-7 & ANR. .... Respondents

Through Mr.Ajit Sharma, Sr. SC.

149

+ **W.P.(C) 13021/2021 & CMs 41064-65/2021**

AVNI NATH .... Petitioner

Through Mr. Sunil Kumar Mukhi, Advocate.

versus

INCOME TAX OFFICER WARD 54(1),  
NEW DELHI .... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

150

+ **W.P.(C) 13384/2021 & CM APPLs.42168-169/2021**

ABHISHEK ARORA .... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

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

Through Mr.Ajit Sharma, Sr. Standing counsel.

151

+ **W.P.(C) 13746/2021 & CM APPL.43420/2021**

ALANA BUILDERS AND  
DEVELOPERS PRIVATE LIMITED .... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
and Mr. Aditeya Bali, Advocates.  
versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ANR.

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray  
Nargotra, Advocate.

152

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

ATHEROL BUILDERS AND  
DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
and Mr. Aditeya Bali, Advocates.

versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ANR.

..... Respondents

Through Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing  
Counsel for the Revenue.

153

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

SHIKHI ESTATES  
PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal  
and Mr. Aditeya Bali, Advocates.

versus

INCOME TAX  
OFFICER & ANR.

..... Respondents

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

154

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

RSND PROJECTS  
PRIVATE LIMITED

..... Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

INCOME TAX OFFICER WARD 20(3)  
& ANR.

..... Respondents

Through Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh  
Tiwari, Advocate for Revenue.

155

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

SHIKHI ESTATES

PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates.

versus

INCOME TAX

OFFICER &amp; ANR.

..... Respondents

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

156

+ **W.P.(C) 13888/2021 & CM APPL. 43850/2021**

NIDHI GUPTA

..... Petitioner

Through Mr.Sandeep Chilana, and Ms.Shambhavi Sinha, Mr.Priyojeet Chatterjee, Mr.Shekhar Sharma and Mr.Abdullah Tanveer, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME

TAX &amp; ANR.

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

157

+ **W.P.(C) 13901/2021 & CM APPL. 43877/2021**

MINAKSHI AGGARWAL

..... Petitioner

Through Mr. Piyush Kumar Kamal and Ms. Monika Aggarwal, Advocates.  
Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,

WARD 60-4 &amp; ANR.

..... Respondents

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

158

+ **W.P.(C) 13907/2021 & CM APPL. 43889/2021**

SHIV KUMAR GUPTA –HUF

..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,

WARD 58-7 &amp; ANR.

..... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel for Revenue.

159

+ **W.P.(C) 14049/2021 & CM APPL. 44358/2021**

DEVI DASS HUF ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,  
WARD 59-8 & ANR.

..... Respondents

Through Mr. Ajit Sharma, Sr. Standing Counsel for Revenue.

160

+ **W.P.(C) 14053/2021 & CM APPL. 44366/2021**

MUKESH ARORA ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

versus

INCOME TAX OFFICER,  
CIRCLE 59-1 & ANR.

..... Respondents

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

161

+ **W.P.(C) 14100/2021 & CM APPL. 44486/2021**

MUKESH ARORA –HUF ..... Petitioner

Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.

Versus

INCOME TAX OFFICER,  
WARD 59-8 & ANR.

..... Respondents

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

162

+ **W.P.(C) 14229/2021 & CM APPL. 44883/2021**

SANJIV MAHESHWARI ..... Petitioner

Through Mr. Ashish Middha, Adv.

versus

PR. COMMISSIONER OF  
INCOME TAX & ANR.

..... Respondents

Through Mr. Kunal Sharma, Sr. Standing Counsel with Ms. Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.

163

+ **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 &amp; ORS.

..... Respondents

Through Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.  
Ms. Archana Gaur, Adv. for UOI.  
Mr.Rishabh Sahu, Central Govt. Sr. Counsel for R-3.

164

+ **W.P.(C) 14337/2021**

SUHARSH ARORA ..... Petitioner

Through Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

Versus

INCOME TAX OFFICER,

WARD 48-1 &amp; ORS.

..... Respondents

Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.  
Mr. Sandeep Tyagi, Advocate for respondent No.4.

165

+ **W.P.(C) 14533/2021 & CM APPL.45713/2021**

RAVI KUMAR GUPTA ..... Petitioner

Through Mr. Aditya Dewan, Mr. Sahil Chandra, Advocates.

versus

UNION OF INDIA AND ORS

..... Respondents

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

166

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

SANGITA GARG ..... Petitioner

Through Ms. Vaishali Gupta, Advocate with Mr. Anubhav Gupta and Mr. Vikas Poonia, Advocates.

versus

OFFICE OF INCOME TAX OFFICER,

WARD 59(3), DELHI &amp; ORS.

..... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel for Revenue.  
Mr.Narendra Kumar Srivastava, Advocate for R-4.

167

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

SUSHMA GOEL ..... Petitioner

Through Ms. Vaishali Gupta, Advocate with Mr. Anubhav Gupta and Mr. Vikas Poonia, Advocates.

Versus

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

..... Respondents

Through Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv. for Revenue.  
Mr. Avnish Singh, SCGC for UOI with Mr. Saurav Sharma and Mr. Rahul Ranjan, Advocates.

**168**

+ **W.P.(C) 14712/2021 & CM APPL.46327/2021 (for interim relief)**

UPENDRA GULATI

..... Petitioner

Through Ms. Vaishali Gupta, Advocate with Mr. Anubhav Gupta and Mr. Vikas Poonia, Advocates.  
versus

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

..... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel for Revenue.

**169**

+ **W.P.(C) 15074/2021 & CM APPL.47528/2021**

SANJAY KUMAR

..... Petitioner

Through Mr.Sagar Rohatgi, Advocate.

versus

ASSISTANT COMMISSIONER  
OF INCOME TAX & ANR.

..... Respondents

Through Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.

**170**

+ **W.P.(C) 15090/2021 & CM APPL.47574/2021 (for stay)**

POOJASMIT INVESTMENTS AND TRADING PRIVATE LIMITED

..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. S.K. Gambhir and Mr. C.S. Anand, Advocates.  
versus

INCOME TAX OFFICER,  
WARD 20-1 DELHI & ANR

..... Respondents

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

**171**

+ **W.P.(C) 2814/2022 & CM APPL. 8121/2022**

ASHOKA BUILDERS  
PVT. LTD.

..... Petitioner

Through: Mr.Anuj Aggarwal, ASG for GNCTD Ms.Ayushi Bansal & Mr.Sanyam Suri, Mr. Vikrant Chawla,  
Advs.

versus



PRINCIPAL CHIEF COMMISSIONER OF  
INCOME TAX, & ANR.

..... Respondents

Through: Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.  
Mr. Sushil Kumar Pandey, Sr. Panel counsel with Mr. Rahul Mourya for R-2.

COURT NO. 38

HON'BLE MR.JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE SANJEEV NARULA

AT 02:15 P.M.

1. CM NO.36348/2021  
IN EFA (OS) 1/2019

ARJUN SOMDUTT  
VS  
VIVAN SOMDUTT & ORS

ARUNA TIKU , GAURAV KOHLI  
SACHIN MISHRA, ANGAD VARMA  
AMIT SINGH CHAUHAN  
KARANJAWALA & CO

COURT NO. 34

DIVISION BENCH- VI

HON'BLE MS.JUSTICE MUKTA GUPTA

HON'BLE MR.JUSTICE ANISH DAYAL

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<https://dhcvirtualcourt.webex.com/meet/dhcvirtualcourt16>

AT 10:30 A.M.

1. CRL.A.218/2021

RAJ KUMAR@ BHEEMA  
VS  
STATE (NCT OF DELHI)

KAMLESH KUMAR MISHRA  
TANYA AGGARWAL, SHIVLIKA  
BIBHUTI BHUSHAN  
SHUBHI GUPTA

2. CRL.A.154/2020

AZAD KHAN  
VS  
STATE

SAAHILA LAMBA  
TARUN KHANNA  
SHUBHI GUPTA

3. CRL.A.263/2021

STATE  
VS  
IMRAN

SHUBHI GUPTA  
MANIKA TRIPATHY  
SHUBHAM HASIJA

MANISH VASHIST  
ROSHAN KUMAR

COURT NO.35  
HON'BLE MS.JUSTICE ANU MALHOTRA

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<https://dhcvirtualcourt.webex.com/dhcvirtualcourt/j.php?MTID=m65b6b53fb72a70df02d5f822cc13eb94>

1.BAIL APPLN.603/2022 FANTOOSH YADAV ANAND VERDHAN MAITREYA  
VS TARANG SRIVASTAVA  
STATE (GOVT. OF NCT OF DELHI)

COURT NO. 36  
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

AT 10:30 A.M.

1.CRL.M.C.4037/2022 ALOK MALANI UTKARSH,  
VS DINHAR TAKIAR  
STATE & ANR.

2. CRL.M.C.3444/2013 MD.RAFAT KHAN RAJAT MATHUR,RAJESH GOGNA  
VS PRIYA SINGH  
TECKINFO SOLUTIONS PVT. LTD. & ORS.

3.CRL.M.C.5165/2014 VIJAY NARAIN PANDEY & ANR SULAIMAN MOHD.KHAN  
CRL.M.A.17697/2014 VS TAIB KHAN,BHANU MALHOTRA  
THE STATE ( NCT OF DELHI) & ANR SHUBHAM ARORA,SHIKHAR KOUSHAL  
UTKARSH,AKSHAY MALIK  
ANMOL MISHRA

4.CRL.A.494/2017 STATE UTKARSH,ADITYA SALUJA  
VS  
SANTOSH KUMAR

**27.09.2022**

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**PRONOUNCEMENT OF JUDGEMENTS**

5.CRL.REV.P.796/2019  
CRL.M.A.32406/2019

KALIKA BUX SINGH  
VS  
KUMARI NIDHI SINGH

SAURABH KANSAL, PALLAVI SHARMA  
ASHU CHAUDHARY, PRAMOD K SINGH

COURT NO. 40

HON'BLE MR. JUSTICE GAURANG KANTH

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<https://virtualcourtdhc.webex.com/meet/virtualcourtdhc8>

AT 02:15 P.M.

(1) W.P.(C) 1918/2004

**MUNICIPAL CORPORATION OF DELHI**

..... Petitioner

Through: Ms. Monika Arora, Mr. Shivam  
Raghuwanshi and Mr. Yash Tyagi,  
Advocates.

Versus

**ITS WORKMEN AS LADY HEALTH VISITORS**

..... Respondents

Through: Mr. Sanjoy Ghose, Sr. Advocate with Ms.  
Meghna De and Mr. Rishabh Jaitley, Advs.

(2) MAC. APP. 81/2014

**THE ORIENTAL INSURANCE CO LTD.**

...Appellant

Through: Mr. Pankaj Seth, Advocate

versus

**SMT LEELAWATI & ORS.**

...Respondents

Through: Mr. J. P. N. Shahi, Advocate

(3) W.P.(C) 4485/2003

**MAHINDER SINGH**

....Petitioner

Through: Mr. Anil Mittal and Ms. Komal Aggarwal  
Sinha, Advocates.

versus

**PRESIDING OFFICER LABOUR COURT & ANR.** ...Respondents

Through: Mr. Sarfaraz Khan, Advocate for DTC.

**27.09.2022**

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**PRONOUNCEMENT OF JUDGEMENTS**

**(4) W.P.(C) 5431/2003**

**HARISH CHANDER**

...Petitioner

Through: Mr. G.S. Charya, Advocate.

versus

**D.T.C. & ANR.**

...Respondents

Through: Mr. Uday N. Tiwari and Ms. Saloni Singh,  
Advocates.

**(5) W.P.(C) 5892/2003 & CM No. 30791/2021**

**D.T.C.**

...Petitioner

Through: Mr. Uday N. Tiwari, Advocate.

versus

**HARISH CHANDER, CONDUCTOR & ANR.**

...Respondents

Through: Mr. G. S. Charya, Advocate.

HIGH COURT OF DELHI

REGISTRAR (LISTING)

26.09.2022

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27.09.2022

FOR PRONOUNCEMENT OF JUDGMENT (ORIGINAL JURISDICTION)

COURT NO. 51(OS-F)  
FIRST FLOOR, NEW COURTS BLOCK  
HON'BLE MR. JUSTICE AMIT BANSAL

NOTE: SUPPLEMENTARY PASS OVER MATTERS SHALL BE TAKEN UP IMMEDIATELY AFTER THE  
SUPPLEMENTARY LIST IS OVER.

[NOTE: IN CASE ANY ASSISTANCE REGARDING VIRTUAL HEARING IS REQUIRED,  
PLEASE CONTACT, Mr. VIRENDRA SINGH (PH.9990450425), ACM TO  
HON'BLE MR. JUSTICE AMIT BANSAL.]

EMAIL: cmajaikumar.dhc@gov.in OF COURT MASTER TO HON'BLE MR. JUSTICE AMIT BANSAL  
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<http://delhihighcourt.webex.com/meet/dhcecourtvcl2>

FOR PRONOUNCEMENT OF JUDGMENT

- |   |  |   |
|---|--|---|
| 1. CS (COMM) 1168/2016<br>I.A. 5508/2017  | JMD BUILDCON<br>Vs. SUDHA DEWAN                  | STUTI GUPTA, VASANTHA KUMAR,<br>SAMRAT NIGAM, RISHABH GUPTA |
| 2. I.A. 15606/2022<br>In CS (OS) 593/2022 | VINAI KUMAR SAXENA<br>Vs. AAM AADMI PARTY & ORS. | BANI DIKSHIT  |

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