

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

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

**1**

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

SHARAD GARG

..... Petitioner

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

versus

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

..... Respondents

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

**2.**

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

UJJWAL ARORA

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sumit  
Lalchandani, Mr.S.K.Gambhir,  
Mr.C.S.Anand, Mr.Tarun Chanana,  
Adv.

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

..... Petitioner

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

versus

INCOME TAX OFFICER, WARD 69-1 & ORS.

..... Respondents

Through Mr. Sunil Kumar Agarwal, Sr. SC.  
Mr. Satya Ranjan Swain, Sr. Panel  
Counsel with Mr.Kautilya Birat,  
Advocate for R-4.

5.

+ **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. SC.

6.

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

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 .... Petitioner

Through Mr. Sunil Kumar Mukhi,  
Mr.Tejaswar Nerwal, Mr. Anshul  
Mittal, Advs.

versus

INCOME TAX OFFICER WARD 54(1), NEW DELHI

.... Respondents

Through Mr. Kunal Sharma, Sr. SC with

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

8.

+

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

ABHISHEK ARORA

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sanat Kapoor,  
Ms.Ananya Kapoor, Mr.Sumit  
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

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.  
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

**10.**

+

**W.P.(C) 13748/2021 & CM APPL.43424/2021**

**ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED**

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.  
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**

..... Petitioner

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

versus

**INCOME TAX OFFICER & ANR.**

..... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

**12.**

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

**ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED**

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.  
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

**13.**

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

SHIKHI ESTATES PRIVATE LIMITED ..... Petitioner

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

versus

INCOME TAX OFFICER & ANR. .... Respondents

Through Mr.Ruchir Bhatia, Sr. SC

**14.**

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

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED

..... Petitioner

Through Ms. Kavita Jha, Mr.Udit Naresh, Mr.  
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 ..... Petitioner

Through Mr. T.M. Shivakumar, Adv.

versus

INCOME TAX OFFICER WARD 20(3) & ANR. .... Respondents  
Through Mr.Sunil Agarwal, Sr. SC, Mr.Tushar  
Gupta, Jr. SC and Mr.Samarth  
Chaudhari, Adv.

**16.**

+ **W.P.(C) 13815/2021 & CM APPL.43600/2021**  
ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED  
..... Petitioner  
Through Ms. Kavita Jha, Mr.Udit Naresh and  
Mr. Himanshu Agarwal, Advocates

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  
..... Petitioner  
Through Ms. Kavita Jha, Mr.Udit Naresh and  
Mr. Himanshu Agarwal, Advocates

versus

INCOME TAX OFFICER & ANR. .... Respondents  
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  
..... Petitioner  
Through Mr.Ashish Middha, Adv.

versus

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

**19.**

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

NIDHI GUPTA

..... Petitioner

Through Mr. Anjit Kumar, Sr. Advocate with  
Mr.Sandeep Chilana, Mr.Priyojeet  
Chatterjee, Mr.Shekhar Sharma, Mr.  
Abdullah Tanveer, Ms.Yashodhara  
Burmon Roy, Ms.Shambhavi Sinha,  
Adv.

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

..... Petitioner

Through Mr.Salil Kapoor, Mr.Sumit  
Lalchandani, Mr.S.K. Gambhir,  
Mr.C.S.Anand and Mr.Tarun  
Chanana, Adv.

versus

INCOME TAX OFFICER, WARD 60-4 & ANR. .... Respondents

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

21.

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

SHIV KUMAR GUPTA –HUF ..... Petitioner

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 ..... Petitioner

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 ..... Petitioner

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.Udit  
Sharma, Adv.



24.

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

MUKESH ARORA –HUF ..... Petitioner

Through Mr. Salil Kapoor, Mr. S.K. Gambhir,  
Mr. C. S. Anand, Ms. Ananya Kapoor  
and Mr.Sanat Kapoor, Adv.

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.

25.

+ **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 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.

..... Respondents

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.

27.

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

SUHARSH ARORA

..... Petitioner

Through Mr. Ved Kumar Jain, Advocate with  
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

..... Petitioner

Through Mr. Aditya Dewan, Mr. Sahil  
Chandra, Mr. Aditya Hooda, Mr.  
Vivek Mishra, Advs.

versus

UNION OF INDIA AND ORS ..... Respondents

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

..... 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 &  
ORS. .... Respondents

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

**30.**

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

SUSHMA GOEL

..... Petitioner

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

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 and Ms. Pushplata  
Singh, Advs. for R-4/UOI.

**31.**

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

UPENDRA GULATI

..... Petitioner

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

versus

OFFICE OF ASSISTANT COMMISSIONER OF INCOME

TAX, CIRCLE 28(1), DELHI & ORS.

..... Respondents

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

..... Petitioner

Through Mr.Salil Kapoor, Mr.C.S. Anand,  
Mr.Sumit Lalchandani & Mr.Tarun  
Chanana, Advs.

versus

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

Through Mr.Sunil Agarwal, Sr. SC, Mr.Tushar

Gupta, Jr. SC and Mr.Samarth  
Chaudhari, Adv.

**33.**

+ **W.P.(C) 15074/2021 & CM APPL.47528/2021**  
SANJAY KUMAR ..... Petitioner  
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 ..... Petitioner  
Through Mr. Salil Kapoor, C.S. Anand, Sumit  
Lalchandani & Tarun Chanana, Adv  
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 ..... Petitioner  
Through Mr. Satyen Sethi, Advocate with  
Mr. Arta Trana Panda, Advocate.

versus

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

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

**36.**

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

SABHARWAL APARTMENTS PRIVATE LIMITED ..... Petitioner  
Through Mr. Salil Kapoor, Mr. C. S. Anand,  
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 ..... Petitioner  
Through Ms. Rano Jain & Mr. Venketesh  
Chaurasia, Advocates

versus

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

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 ..... Petitioner  
Through Mr. Sunil Kumar Mukhi,  
Mr.Tejaswar Nerwal, Mr. Anshul  
Mittal,Advs.

versus

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

**39.**

+ **W.P.(C) 440/2022 & CM APPL.1229/2022**  
S N ENTERPRISES ..... Petitioner  
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 ..... Petitioner  
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 ..... Petitioner  
Through Mr. Samyak Jain, Adv.  
Mr. Ruchesh Sinha, Ms. Divya, Adv.  
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,  
Advs.

versus

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

..... Respondents

Through Mr.Sunil Agarwal, Sr. St. counsel  
with Mr.Tushar Gupta, Jr.SC,  
Mr.Samarth Chaudhari, Advs. for  
Revenue.

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

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

43.

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

MUKESH KUMAR JAIN ..... Petitioner

Through Mr. Purav Middha, Adv.

versus

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

Through Mr.Abhishek Maratha, Sr. SC &  
Mr.Pratyaksh Gupta, Jr. SC

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+

**W.P.(C) 592/2022 & CM APPL.1678/2022**

SATISH SINGHAL ..... Petitioner

Through Ms. Rano Jain & Mr. Venketesh  
Chaurasia, Advocates

versus

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

**45**

+

**W.P.(C) 758/2022 & CM APPL.2160/2022**  
SANTOSH INFRATECH PRIVATE LIMITED .... Petitioner  
Through Mr. Ved Jain and Ms. Richa Mishra,  
Advs.  
versus  
INCOME TAX OFFICER, WARD 22-3, DELHI & ORS.  
..... Respondents  
Through Mr.Sunil Kumar Agarwal, Sr.  
Standing Counsel.

**46**

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

**47**

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



Standing Counsel.

**48**

+ **W.P.(C) 795/2022 & CM APPL.2232/2022**

RAJ KUMAR GOEL

..... Petitioner

Through

Mr.Kapil Goel and Mr.Sandeep Goel,  
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

..... Petitioner

Through

Mr.Kapil Goel & Mr.Sandeep Goel,  
Adv

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

..... Petitioner

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

ONE POINT REALTY PRIVATE LIMITED ..... Petitioner

Through Mr. Ved Jain and Ms. Richa Mishra,  
Advs.

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.

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

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. SC with  
Ms.Zehra Khan, Jr. SC and  
Mr.Shubhendu Bhattacharyya, Adv.

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

SYNAPE SOLUTIONS PRIVATE LIMITED ..... Petitioner

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, Advs.

**54**

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**W.P.(C) 1380/2022 & CM APPL.4001/2022**

SHALU AGRAWAL

..... Petitioner

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

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.

**55**

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**W.P.(C) 1381/2022 & CM APPL.4003/2022**

SHALU AGRAWAL

..... Petitioner

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

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.

**56**

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**W.P.(C) 1624/2022 & CM APPL.4727/2022**

STAR WIRE INDIA LIMITED

..... Petitioner

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.

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.  
..... Respondents  
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

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**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.

**60**

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**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**

..... Respondents

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**

..... Respondents

Through Mr.Kunal Sharma, Sr. Standing  
Counsel with Ms.Zehra Khan, Jr.  
Standing Counsel for Revenue.

**62**

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**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.**

..... Respondents

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 APPL.  
13914/2022**

**PRATYUSH HANDA**

..... Petitioner

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

..... Petitioner

Through Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

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

..... Petitioner

Through Mr. Sushil K Tekriwal, Adv.

versus

INCOME TAX OFFICER

..... Respondent

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

**66**

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

MEENA CHAWLA

..... Petitioner

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.Dhananjay  
Grover, Adv.

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, Adv.

versus

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

..... Respondents

Through Mr. Puneet Rai, Sr. Standing Counsel.  
Mr. Zoheb Hossain, Sr. Standing  
counsel with Mr. Vipul Agrawal and  
Mr. Parth Senwal, Advocates.

**69**

+ **W.P.(C) 2238/2022 & CM APPL.6435/2022**  
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 for Revenue with  
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  
..... Petitioner  
Through Ms.Mitika Choudhary, Adv.  
versus  
INCOME TAX OFFICER WARD 23(1) & ORS. .... Respondents  
Through Mr.Sunil Kumar Agarwal, Sr.  
Standing Counsel for Revenue with  
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 ..... Petitioner  
Through Ms.Mitika Choudhary, Adv.  
versus



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

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 .... Petitioner

Through Ms.Mitika Choudhary, Adv.  
versus

INCOME TAX OFFICER WARD 67(1), & ORS. .... Respondents

Through Mr.Sunil Kumar Agarwal, Sr.  
Standing Counsel for Revenue with  
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 .... Petitioner

Through Ms.Mitika Choudhary, Adv.  
versus

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

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 &

Ms.Vanshika Taneja, Advs.

versus

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

..... Respondents

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.Sumit  
Lalchandani & Ms.Ananya Kapoor,  
Advs.

versus

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

..... Respondents

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

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,  
Adv.

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,  
Adv.

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, CM**  
**APPL.12637/2022**  
GAGAN CHADHA ..... Petitioner  
Through Mr.Satyalipsu Ray, Mr. Nitin Gulati  
& Ms.Shilpa Kulkarni, Adv.

versus

INCOME TAX OFFICER WARD 54(1) DELHI & ANR.  
..... Respondents  
Through Mr.Zoheb Hossain, Sr. Standing  
Counsel with Mr.Vipul Agarwal &

Mr.Parth Senwal, Jr. Standing  
Counsel.

81

+

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

SECOM SERVICES INDIA PVT. LTD.

..... Petitioner

Through Mr.Abdhesh Chaudhary & Mr.Akshat  
Gupta, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr.Virender Pratap Singh Charak,  
Ms.Shubhra Parashar, Mr.Pushpender  
Singh Charak, Mr.Kapil Gaur,  
Mr.Vaishnav Kirti Singh,  
Mr.Shubham Ahuja, Mr.Sanjay Singh  
Chauhan, Mr.Ram Pal Singh Tomar,  
Mr.Gyanwardhan Singh,  
Mr.Inderdeep Singh, Mr.Vivek  
Nagar, Advs.

Mr.Sunil Kumar Agarwal, Sr. St.  
counsel with Mr.Tushar Gupta, Jr.SC,  
Mr.Samarth Chaudhari, Advs.

82

+

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

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 & Mr.Shubhendu  
Bhattacharyya, Adv.

83

+ **W.P.(C) 2588/2022 & CM APPL.7378/2022**  
AJAY JAIN (HUF) ..... Petitioner  
Through Mr.Nishit Gandhi & Ms.Akshita  
Bhandari, Advs.  
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 ..... Petitioner  
Through Mr.Gaurav Jain, Ms.Akshita Goyal,  
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, Advs.

85

+ **W.P.(C) 2698/2022 & CM No.7707/2022**  
ABHINAV JINDAL HUF ..... Petitioner  
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,  
Advs.

versus

OFFICE OF THE INCOME TAX OFFICER ..... Respondent  
Through Mr.Sunil Kumar Agarwal, Sr. St.  
counsel with Mr.Tushar Gupta, Jr.SC,  
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, Jr.  
Standing Counsel & Mr.Udit Sharma,  
Adv.

**89**

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

ANKIT JAIN ..... Petitioner  
Through Mr.Anuj Aggarwal, Mr.Vikrant  
Chawla, Ms.Ayushi Bansal &  
Mr.Sanyam Suri, Adv.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR.  
..... Respondents  
Through Mr.Ajit Sharma, Sr. Standing  
Counsel.  
Ms.Archana Gaur, Advocate for UOI  
Through Ms.Mansi Gupta, Advocate  
(proxy).

**90**

+

**W.P.(C) 2853/2022 & CM APPL.8220/2022**

SANJU AGARWAL

..... Petitioner

Through Mr.P.Roychaudhuri, Adv.

versus

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

..... Respondents

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

**91**

+

**W.P.(C) 2861/2022 & CM APPL.8267/2022**

P.K. MARKETING COMPANY

..... Petitioner

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

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.

..... Petitioner

Through Mr. Anjit Kumar, Sr. Advocate with  
Mr.Sandeep Chilana, Ms.Yashodhara  
Burmon Roy & Ms.Shambhavi Singh,  
Adv.

versus

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. .... Petitioner

Through Mr.Rishab Singla & Mr. Pawan Shree Agrawal, Adv.

versus

INCOME TAX OFFICER WARD 22(3) DELHI AND ANR

.... Respondents

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 .... Petitioner

Through Mr.Rajeev Sharma & Mr.Aditya Sharma, Adv.

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 Kadiyan, Jr. Standing Counsel.

**97**

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



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

**98**

+ **W.P.(C) 3080/2022 & CM APPL.8923/2022**  
DEEPAK AGGARWAL ..... Petitioner  
Through Mr. P Roychaudhuri, Adv.  
versus  
ITO WARD 54(1), DELHI & ANR. .... Respondents  
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 ..... Petitioner  
Through Mr.P Roychaudhuri, Adv.  
versus  
ITO WARD 54 1, DELHI & ANR. .... Respondents  
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 ..... Petitioner  
Through Mr.Sourav Vig & Mr.Tushar Gupta,  
Adv.  
versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. .... Respondents  
Through Mr.Abhishek Maratha, Sr. Standing  
Counsel with Mr.Pratyaksh Gupta, Jr.  
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,  
Adv.  
versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. .... Respondents  
Through Ms.Vibhooti Malhotra, Sr. Standing  
Counsel with Mr.Shailender Singh, Jr.  
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, 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.

**107**

+ **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 Mr Zehra Khan and Mr  
Shubhendu Bhattacharyya, Advs.

**108**

+ **W.P.(C) 3525/2022**  
UMESH KUMAR GUPTA AS LEGAL HEIR OF DECEASED  
SAROJ BALA GUPTA .....Petitioner  
Through Mr Digvijay Rai, Adv. for Mr Sushil  
Tekriwal, Adv.  
Versus  
INCOME TAX OFFICER .....Respondent  
Through Mr Ajit Sharma, Sr Standing Counsel.

**109**

+ **W.P.(C) 3573/2022 & CM APPL.10551/2022**  
ARUN KUMAR SODHANI ..... Petitioner  
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 ..... Petitioner  
Through Mr. Venketesh Chaurasia, Advocate

with Ms. Rano Jain, Advocate.

versus

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

**111**

+ **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.

**112**

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

SANDEEP JAIN .... Petitioner  
Through Mr. Arnav Kumar, Mr. Rajat Mittal  
and Mr. Suprateek Neogi, 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.Samarth Chaudhari, Advs.

**113**

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

SANDEEP JAIN .... Petitioner  
Through Mr. Arnav Kumar, Mr. Rajat Mittal  
and Mr. Suprateek Neogi, 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.Samarth Chaudhari, Advs.

**114**

+ **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  
Kadiyan, Advocates.

**115**

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

RAKESH KUMAR AGGARWAL ..... Petitioner  
Through P. Roychaudhuri, Advocate

versus

ACIT, CIRCLE - 59(1), DELHI & ANR. .... Respondents  
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 with  
Mr. Aayush Kuchhal, Mr. Yash  
Gaiha, Advocates

versus

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

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

**117**

+ **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 & 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 ..... Petitioner  
Through Mr. Abhishek Garg, Mr. Aayush  
Kuchhal and Mr. Yash Gaiha, Adv.

versus

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

**119**

+ **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 & 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 ..... Petitioner

Through Mr. Nitin Gulati, Adv.

versus

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

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 .... 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.

**122**

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

INDRA PORWAL .... Petitioner

Through Mr. Nitin Gulati, Adv.

versus

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

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 .... Petitioner

Through Mr. Ved Kumar Jain and Mr. Richa  
Mishra, Adv.

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.

**124**

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

..... Petitioner

Through Mr. Nitin Gulati, Advocate

versus

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

Through Mr. Vibhooti Malhotra, Sr. Standing  
Counsel with Mr. Shailendra Singh,  
Jr. Standing Counsel  
Mr. Udit Sharma, Advocate for  
Income Tax.

**125**

+ **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.

**126**

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

..... Petitioner

Through Mr. T.M. Shivkumar, 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.

**127**

+ **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

**128**

+ **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.

**129**

+ **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, Advocate.  
versus

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

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

**130**

+ **W.P.(C) 4187/2022 & CM APPL. 12540/2022**  
SHANKER LAL SINGHANIA ..... Petitioner  
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 ..... Petitioner  
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. .... Respondents  
Through Mr. Ruchir Bhatia, Advocate.

**132**

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

versus

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

**133**

+ **W.P.(C) 4348/2022 & CM APPLs.12995-96/2022**  
M/S PCG FINVEST LIMITED- FORMERLY KNOWN AS  
SUBHRA FINVEST INDIA LIMITED ..... Petitioner  
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 ..... Petitioner  
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. .... Respondents  
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 ..... Petitioner  
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. .... Respondents

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

**136**

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

PAWAN CHAUDHARY ..... Petitioner

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

versus

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

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

**137**

+ **W.P.(C) 4511/2022 & CM APPLs.13496-97/2022**

CLUSTER OVERSEAS PRIVATE LIMITED ..... Petitioner

Through Mr.Mudit Bansal, Mr. Ramesh Kumar  
Jain, Mr. Amresh Singh, Advocates.

versus

INCOME TAX OFFICER WARD 6(1) DELHI ..... Respondent

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

**138**

+ **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, Advocate.

**139**

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

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.  
..... Respondents  
Through Mr.Zoheb Hossain, senior standing  
counsel with Mr.Parth Senwal,  
Advocate.

**140**

+ **W.P.(C) 4695/2022, CM APPL. 14053/2022, CM APPL. 14063/2022**  
BRIJ BHUSHAN GUPTA ..... Petitioner  
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 ..... Petitioner  
Through Mr. Abhinav Goyal, Advocate.  
versus

UNION OF INDIA AND ORS ..... Respondents  
Through Mr. Mohit Sharma, Sr. Panel counsel  
with Mohd. Fuzail Khan and  
Mr.Ashutosh Srivastava, Advocates  
for UOI  
Mr. Abhishek Maratha, Advocate.

**142**

+ **W.P.(C) 4737/2022, CM APPL. 14170/2022, CM APPL. 14180/2022**

KARAN VIR SINGH ..... Petitioner  
Through Mr. Dhruv Agrawal, Sr. Advocate  
with Mr. Nishit Agrawal and  
Mr. Harsh Mishra, Advocates.

versus

UNION OF INDIA & ORS. .... Respondents  
Through Mr. Ajit Sharma, Advocate.

**143**

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

BHUSHAN LAL PANDITA ..... Petitioner  
Through Mr.Gaurav Jain, Advocate.

versus

INCOME TAX OFFICER WARD 67(1) NEW DELHI  
..... Respondent  
Through Mr.Sunil Kumar Agarwal, standing  
counsel

**144**

+ **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, Mr. Ramesh Kumar  
Jain, Mr. Amresh Singh, Advocates

versus

THE DCIT CIRCLE EXEMPT 1 (1) DELHI ..... Respondent  
Through Mr.Abhishek Maratha, standing  
counsel.

(93 of 2022 list)

+ **W.P.(C) 7900/2021 & CM APPL.24560/2022**

REKHA GUPTA

..... Petitioner

Through: Mr.S.K.Mukhi, Advocate

versus

THE INCOME TAX OFFICER & ORS.

..... Respondents

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 31<sup>st</sup> March, 2021 or before but digitally signed on or after 1<sup>st</sup> April, 2021, however sent and received on or after 1<sup>st</sup> April, 2021.
2. **Category B:** is in respect of writ petitions where Notice is dated 31<sup>st</sup> March, 2021 or before, digitally not signed, however sent and received on or after 1<sup>st</sup> April, 2021.
3. **Category C:** is in respect of writ petitions where Notice is dated 31<sup>st</sup> March, 2021 or before, digitally signed on or before 31<sup>st</sup> March, 2021, however sent and received on or after 1<sup>st</sup> April, 2021.

4. **Category D:** is in respect of writ petitions where Notice is dated 31<sup>st</sup> March, 2021 or before, digitally signed on or before 31<sup>st</sup> 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 31<sup>st</sup> March, 2021 or before, manually signed, no service by e-mail but dispatched through speed post on or after 1<sup>st</sup> 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 be 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 31<sup>st</sup> 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 11<sup>th</sup> April, 2022.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**MARCH 24, 2022**

*Pallavi*