

COURT NO. 38  
DIVISION BENCH-III  
HON'BLE MR.JUSTICE YASHWANT VARMA  
HON'BLE MR. JUSTICE RAVINDER DUDEJA

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**AT 10.30 A.M**

3 ITA 116/2023

INTERNATIONAL HOSPITAL LIMITED .....Appellant  
Through: Mr. Simran Mehta, Advocate.

versus

DCIT CIRCLE 12 (2) .....Respondent  
Through: Mr. Gaurav Gupta, SSC along  
with Mr. Shivendra Singh and  
Mr. Yojit Pareek, JSCs.

4 W.P.(C) 13807/2022

RELIGARE ENTERPRISES LIMITED (AS SUCCESSOR-IN-  
INTEREST OF RELIGARE SECURITIES LTD) .....Petitioner  
Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal Ms. Manisha Sharma  
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF  
INCOME TAX & ORS. ....Respondents  
Through: Mr. Sunil Kumar Agarwal, SSC  
along with Mr. Shivansh B.  
Pandya, Mr. Viplav Acharya,  
JSCs and Mr. Utkarsh Tiwari,  
Adv.

5 W.P.(C) 11498/2019

BABA LEASE & INVESTMENT PVT LTD .....Petitioner

Through: Mr. Prakash Sinha, Adv.

versus

INCOME TAX OFFICER, WARD NO.

15(1), DELHI

.....Respondent

Through: Mr. Siddhartha Sinha, SSC along with Ms. Dacchita Shahi and Ms. Anjuja Pethia, JSCs, Mr. Nring Chamwibo Zeliang and Ms. Anu Priya Minz, Advs.

6 W.P.(C) 1894/2020

M/S BABA LEASE & INVESTMENT PVT LTD .....Petitioner

Through: Mr. Prakash Sinha, Adv.

versus

INCOME TAX OFFICER WARD NO

16(1), DELHI

.....Respondent

Through: Mr. Anurag Ojha, SSC along with Ms. Hemlata Rawat and Mr. V.K. Saxena, JSCs.

7 W.P.(C) 10882/2021

GARTNER INDIA RESEARCH AND ADVISORY SERVICES PRIVATE LIMITED

.....Petitioner

Through: Mr. Vishal Kalra, Ms. Singdha Gautam, Mr. S.S. Tomar and Mr. Ankit Sahni, Advs.

versus

THE ASSESSING OFFICER NATIONAL FACELESS

ASSESSMENT CENTRE DELHI & ANR.....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semiwal, Mr. Apoorv Agarwal, Jr SCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Ms. Muskan Goel, Mr. Bhanukaran Singh, Ms. Surabhi Jain and Mr. Himanshu Gaur,

Advocates.

8 W.P.(C) 13862/2021

BSBK ENGINEERS PRIVATE LIMITED (RESULTING  
COMPANY OF VOGUE LEASING AND FINANCE PVT.  
LTD.) .....Petitioner

Through: Mr. Amol Sinha, Mr. Kshitij  
Garg and Mr. Sourav Verma,  
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIR-13 DELHI .....Respondent

Through: Mr. Sanjay Kumar, SSC along  
with Ms. Easha Kadian, JSC.

9 W.P.(C) 13883/2021

BSBK ENGINEERS PRIVATE LIMITED (RESULTING  
COMPANY OF MADHULIKA FINANCE COMPANY  
LTD.) .....Petitioner

Through: Mr. Amol Sinha, Mr. Kshitij  
Garg and Mr. Sourav Verma,  
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIR-13 DELHI .....Respondent

Through: Mr. Sanjay Kumar, SSC along  
with Ms. Easha Kadian, JSC.

10 W.P.(C) 13930/2021

RELIGARE ENTERPRISES LTD. (AS SUCCESSOR-IN-  
INTEREST OF RGAM INVESTMENT ADVISERS PRIVATE  
LIMITED) .....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal Ms. Manisha Sharma  
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME

TAX & ANR. ....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC  
along with Mr. Shivansh B.  
Pandya, Mr. Viplav Acharya,  
JSCs and Mr. Utkarsh Tiwari,  
Adv.

11 W.P.(C) 14005/2021

RELIGARE ENTERPRISES LTD. (AS SUCCESSOR-IN-  
INTEREST OF RELIGARE CAPITAL MARKETS (INDIA)  
PVT. LTD.) ....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal Ms. Manisha Sharma  
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME

TAX & ANR. ....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC  
along with Mr. Shivansh B.  
Pandya, Mr. Viplav Acharya,  
JSCs and Mr. Utkarsh Tiwari,  
Adv.

12 W.P.(C) 14061/2021

RELIGARE ENTERPRISES LTD. (AS SUCCESSOR-IN-  
INTEREST OF RELIGARE ARTS INVESTMENT  
MANAGEMENT LIMITED) ....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D.  
Agrawal Ms. Manisha Sharma  
and Ms. Somya Jain, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME

TAX & ANR. ....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC  
along with Mr. Shivansh B.  
Pandya, Mr. Viplav Acharya,  
JSCs and Mr. Utkarsh Tiwari,  
Adv.

13 W.P.(C) 14062/2021

RELIGARE ENTERPRISES LTD (AS SUCCESSOR-IN-INTEREST OF RGAM CAPITAL INDIA LTD.) .....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agrawal Ms. Manisha Sharma and Ms. Somya Jain, Advocates

versus

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

Through: Mr. Sunil Kumar Agarwal, SSC along with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs and Mr. Utkarsh Tiwari, Adv.

14 W.P.(C) 14296/2021

BSBK ENGINEERS PRIVATE LIMITED (RESULTING COMPANY OF PARISHUDH FINANCE COMPANY PVT. LTD.) .....Petitioner

Through: Mr. Amol Sinha, Mr. Kshitij Garg and Mr. Sourav Verma, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIR-13 DELHI .....Respondent

Through: Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC.

15 W.P.(C) 14306/2021

RANGOLI RESORTS PVT LTD (AS SUCCESSOR IN INTEREST OF POLYFLEX MARKETING PVT LTD)

.....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agrawal, Ms. Manisha Sharma, Mr. Saksham Singhal and Mr. Samarth Chaudhari, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

.....Respondents

Through: Mr. Ruchir Bhatia, SSC along  
with Mr. Anant Mann, JSC, Mr.  
Abhishek Anand and Mr. Pranjal  
Singh, Advs.

16 W.P.(C) 14798/2021

MADHU VINIYOG PRIVATE LIMITED (MARIGOLD  
NIRMAN PVT. LTD. MERGED WITH PETITIONER)

.....Petitioner

Through: Mr. Rohit Bansal, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE  
16(1), DELHI & ANR.

.....Respondents

Through: Mr. Abhishek Maratha, SSC  
with Mr. Parth Semiwal, Mr.  
Apoorv Agarwal, Jr SCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Ms. Muskan Goel, Mr.  
Bhanukaran Singh, Ms. Surabhi  
Jain and Mr. Himanshu Gaur,  
Advocates.

17 W.P.(C) 4035/2022

QUALCOMM INDIA PVT. LTD. AFTER MERGER OF CSR  
TECHNOLOGY INDIA- PRIVATE LIMITED. ....Petitioner

Through: Ms. Ananya Kapoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 19-1 & ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC along with  
Mr. Ashvini Kumar and Mr.  
Rishabh Nangia, SCs.

18 W.P.(C) 4038/2022

QUALCOMM INDIA PVT. LTD. -AFTER MERGER OF  
IKANOS COMMUNICATIONS INDIA PVT. LTD.

.....Petitioner  
Through: Ms. Ananya Kapoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
19 (1), DELHI AND ORS. ....Respondents

Through: Mr. Puneet Rai, SSC along with  
Mr. Ashvini Kumar and Mr.  
Rishabh Nangia, SCs.

19 W.P.(C) 4103/2022

QUALCOMM INDIA PVT. LTD. -AFTER MERGER OF CSR  
INDIA PRIVATE LIMITED. ....Petitioner

Through: Ms. Ananya Kapoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 19-1 & ORS. ....Respondents

Through: Mr. Puneet Rai, SSC along with  
Mr. Ashvini Kumar and Mr.  
Rishabh Nangia, SCs.

20 W.P.(C) 5021/2022

NOKIA SOLUTIONS AND NETWORKS INDIA PVT LTD  
(SUCCESSOR OF NOKIA SIEMENS NETWORK INDIA  
PRIVATE LIMITED) ....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul  
Goyal and Mr. Priyam  
Bhatnagar, Adv.

versus

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

Through: Mr. Abhishek Maratha, SSC  
with Mr. Parth Semiwal, Mr.  
Apoorv Agarwal, Jr SCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Ms. Muskan Goel, Mr.

Bhanukaran Singh, Ms. Surabhi Jain and Mr. Himanshu Gaur, Advocates.

21 W.P.(C) 5022/2022

M/S NOKIA SOLUTIONS AND NETWORKS INDIA PVT LTD (SUCCESSOR OF NOKIA SIEMENS NETWORKS INDIA PRIVATE LIMITED) .....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Priyam Bhatnagar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16 (1) AND ANR. ....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semiwal, Mr. Apoorv Agarwal, Jr SCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Ms. Muskan Goel, Mr. Bhanukaran Singh, Ms. Surabhi Jain and Mr. Himanshu Gaur, Advocates.

22 W.P.(C) 5118/2022

M/S NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE LIMITED (SUCCESSOR OF NOKIA SIEMENS NETWORKS INDIA PRIVATE LIMITED) .....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Priyam Bhatnagar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 16(1) AND ANR .....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semiwal, Mr. Apoorv Agarwal, Jr SCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Ms. Muskan Goel, Mr.



Bhanukaran Singh, Ms. Surabhi Jain and Mr. Himanshu Gaur, Advocates.

23 W.P.(C) 5134/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED ( NOW MERGED INTO ONE 97 COMMUNICATIONS LIMITED)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Priyam Bhatnagar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 19(1), DELHI AND ORS.

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr. Sanjeev Menon and Mr. Rahul Singh, JSCs

24 W.P.(C) 5161/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW MERGED INTO ONE 97 COMMUNICATIONS LIMITED)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Priyam Bhatnagar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 19(1), DELHI AND OTHERS

.....Respondents

Through: Mr. Indruj Rai, SSC with Mr. Sanjeev Menon and Mr. Rahul Singh, JSC

25 W.P.(C) 5165/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW  
MERGED INTO ONE 97 COMMUNICATIONS LTD.)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul  
Goyal and Mr. Priyam  
Bhatnagar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
19(1), DELHI AND ORS. ....Respondents

Through: Mr. Indruj Rai, SSC with Mr.  
Sanjeev Menon and Mr. Rahul  
Singh, JSC

26 W.P.(C) 5166/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW  
MERGED INTO ONE 97 COMMUNICATIONS LTD.)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul  
Goyal and Mr. Priyam  
Bhatnagar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
19(1), DELHI AND ORS. ....Respondents

Through: Mr. Indruj Rai, SSC with Mr.  
Sanjeev Menon and Mr. Rahul  
Singh, JSC

27 W.P.(C) 5171/2022

PAYTM MOBILE SOLUTIONS PRIVATE LIMITED (NOW  
MERGED INTO ONE 97 COMMUNICATIONS LIMITED)

.....Petitioner

Through: Mr. Deepak Chopra, Mr. Ankul  
Goyal and Mr. Priyam  
Bhatnagar, Advs.

versus

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

Through: Mr. Indruj Rai, SSC with Mr.  
Sanjeev Menon and Mr. Rahul  
Singh, JSC

28 W.P.(C) 5475/2022

SHAKUNTLAM SOFTECH PRIVATE LIMITED (NOW  
AMALGAMATED WITH SHAKUNTLAM SECURITIES  
PRIVATE LIMITED) ....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa Maity, Advs.

versus

INCOME TAX OFFICER WARD 23(1)  
DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC along with  
Mr. Ashvini Kumar and Mr.  
Rishabh Nangia, SCs.

29 W.P.(C) 7151/2022

MERCER CONSULTING (INDIA) PRIVATE  
LIMITED ....Petitioner

Through: Mr. Manuj Sabharwal and Mr.  
Drona Negi, Advocates

versus

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

Through: Mr. Siddhartha Sinha, SSC along  
with Ms. Dacchita Shahi and Ms.  
Anjuja Pethia, JSCs, Mr. Nring  
Chamwibo Zeliang and Ms. Anu  
Priya Minz, Advs.

30 W.P.(C) 7217/2022

MERCER CONSULTING (INDIA) PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Manuj Sabharwal and Mr.  
Drona Negi, Advocates

versus

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

.....Respondents

Through: Mr. Siddhartha Sinha, SSC along  
with Ms. Dacchita Shahi and Ms.  
Anjuja Pethia, JSCs, Mr. Nring  
Chamwibo Zeliang and Ms. Anu  
Priya Minz, Advs.

31 W.P.(C) 13991/2022

EKUM DESIGN PRIVATE LIMITED

.....Petitioner

Through: Mr. Vikas Jain, Mr. Aviral  
Saxena, Ms. Shrawani, Mr.  
Piyush Thavi and Mr. Hardik  
Jayal, Advs.;

versus

INCOME TAX OFFICER AND ORS.

.....Respondents

Through: Mr. Sanjay Kumar, SSC along  
with Ms. Easha Kadian, JSC.

32 W.P.(C) 14034/2022

SIDDHESHWARI TRADEX  
PRIVATE LIMITED

.....Petitioner

Through: Ms. Shreya Jain and Adv. Mr.  
Gaurav Tanwar, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.

.....Respondents

Through: Mr. Sanjay Kumar, SSC along

with Ms. Easha Kadian, JSC.

33 W.P.(C) 17290/2022

RANJITGARH FINANCE CO. PRIVATE LIMITED  
(TRANSFEREE COMPANY OF AASTHA PROFESSIONAL  
CONSULTANTS PRIVATE LIMITED) THROUGH ITS  
DIRECTOR SH. MANAN NARANG .....Petitioner

Through: Mr. Mukesh Sukhija, Mr. Milind  
Gautam, Mr. Priyeranjan  
Ambashtha and Ms. Archana  
Biala, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 19(1) .....Respondent

Through: Mr. Aseem Chawla, SSC with  
Ms. Priya Sarkar, JSC & Ms.  
Pratishtha Chaudhary, Adv.

34 W.P.(C) 17329/2022 & CM APPL. 57045/2023 (Direction)

RANJITGARH FINANCE CO. PRIVATE LIMITED  
(TRANSFEREE COMPANY OF OMANSH PROPERTIES  
PRIVATE LIMITED) THROUGH ITS DIRECTOR SH.  
MANAN NARANG .....Petitioner

Through: Mr. Mukesh Sukhija, Mr. Milind  
Gautam, Mr. Priyeranjan  
Ambashtha and Ms. Archana  
Biala, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 19(1) .....Respondent

Through: Mr. Aseem Chawla, SSC with  
Ms. Priya Sarkar, JSC & Ms.  
Pratishtha Chaudhary, Adv.

35 W.P.(C) 3885/2023

NCUBATE INDIA SERVICES PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish  
Khurana, Ms. Priyanka Jindal &  
Mr. Nikhin Alex, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 16 (1), DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC along  
with Mr. Shivendra Singh and  
Mr. Yojit Pareek, JSCs.

36 W.P.(C) 4558/2023

SUNCITY HI-TECH INFRASTRUCTURE PRIVATE  
LIMITED - AFTER MERGER OF M/S SUPER BUILT REAL  
ESTATES AND LAND DEVELOPERS PVT. LTD

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani and Ms. Ananya  
Kapoor, Adv.

versus

INCOME TAX OFFICER, WARD 24-1,  
DELHI & ANR.

.....Respondents

Through: Mr. Sunil Kumar Agarwal, SSC  
along with Mr. Shivansh B.  
Pandya, Mr. Viprav Acharya,  
JSCs and Mr. Utkarsh Tiwari,  
Adv.

37 W.P.(C) 5868/2023 & CM APPL. 23019/2023 (Interim Stay)

ELITE WEALTH LIMITED

.....Petitioner

Through: Mr. Amol Sinha, Mr. Kshitij  
Garg and Mr. Sourav Verma,  
Adv.

versus

INCOME TAX OFFICER, WARD8(1),  
DELHI & ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC with  
Mr. Vikramaditya Singh, Ms.  
Zehra Khan, JSCs and Mr. Ishan  
Puri, Adv.

38 W.P.(C) 7775/2023 & CM APPL. 30016/2023 (Stay)

LECOANET HEMANT INDIA PVT. LTD. (SUCCESSOR /  
TRANSFeree COMPANY OF IP SUPPORT SERVICES  
(INDIA) PVT. LTD.)

.....Petitioner

Through: Mr. Piyush Kaushik and Mr.  
Tanveer Zaki, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-4  
N.DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC along  
with Mr. Shivendra Singh and  
Mr. Yojit Pareek, JSCs.

39 W.P.(C) 7487/2024 & CM APPL. 31188/2024 (Interim Stay)

LECOANET HEMANT INDIA PVT. LTD. ....Petitioner

Through: Mr. Piyush Kaushik and Mr.  
Tanveer Zaki, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME  
TAX-4 & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC along  
with Mr. Shivendra Singh and  
Mr. Yojit Pareek, JSCs.

- 40 W.P.(C) 1892/2024 & CM APPL. 7921/2024 (Stay)  
ARN INFRASTRUCTURES INDIA LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha, Ms. Shilpa  
Choudhary & Mr. Pankaj  
Aggarwal, Advs.  
versus  
ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL  
CIRCLE-28 DELHI & ORS. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.
- 41 W.P.(C) 1893/2024 & CM APPL. 7924/2024 (Stay)  
ARN INFRASTRUCTURES INDIA LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha, Ms. Shilpa  
Choudhary & Mr. Pankaj  
Aggarwal, Advs.  
versus  
ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL  
CIRCLE-28 & ORS. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.
- 42 W.P.(C) 2479/2024 & CM APPL. 10151/2024 (Stay)  
ARN INFRASTRUCTURES INDIA LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha, Ms. Shilpa  
Choudhary & Mr. Pankaj  
Aggarwal, Advs.  
versus  
ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL  
CIRCLE-28 DELHI & ORS. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.
- 43 W.P.(C) 2480/2024 & CM APPL. 10153/2024 (Stay)  
ARN INFRASTRUCTURES INDIA LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha, Ms. Shilpa



Choudhary & Mr. Pankaj  
Aggarwal, Advs.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL  
CIRCLE-28 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

44 W.P.(C) 2481/2024 & CM APPL. 10155/2024 (Stay)  
ARN INFRASTRUCTURES INDIA LIMITED ....Petitioner

Through: Mr. Ruchesh Sinha, Ms. Shilpa  
Choudhary & Mr. Pankaj  
Aggarwal, Advs.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CENTAL  
CIRCLE-28 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

45 W.P.(C) 5568/2024 & CM APPL. 23003/2024 (Stay)  
ANKUSH SALUJA ....Petitioner

Through: Mr. Bhupinder Jit Kumar & Mr.  
Nikhil Sharma, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX,  
CENTRAL CRICLE-5, DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, JSCs.

46 W.P.(C) 5583/2024 & CM APPL. 23043/2024 (Stay)  
BHADANI FINANCERS PVT. LTD. ....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu  
Jain & Mr. Manish Yadav, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE-8, NEW DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

47 W.P.(C) 5719/2024 & CM APPL. 23582/2024 (Stay),  
52556/2024 (23 Days Delay in Rej.)

DHARAMPAL SATYAPAL LTD (SUCCESSOR OF  
ABHISAR BUILDWELL PVT LTD) .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Deepesh Jain  
& Mr. Samarth Chaudhari, Advs.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

48 W.P.(C) 5721/2024 & CM APPL. 23586/2024 (Stay),  
52554/2024 (23 Days Delay in Rej.)

DHARAMPAL SATYAPAL LTD (SUCCESSOR OF  
ABHISAR BUILDWELL PVT LTD) .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rohit Jain, Mr. Deepesh Jain  
& Mr. Samarth Chaudhari, Advs.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

49 W.P.(C) 5732/2024 & CM APPL. 23609/2024 (Stay),  
52575/2024 (23 Days Delay in Rej.)

DHARAMPAL SATYAPAL LTD (SUCCESSOR OF  
ABHISAR BUILDWELL PVT LTD) .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with

Mr. Rohit Jain, Mr. Deepesh Jain  
& Mr. Samarth Chaudhari, Advs.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

50 W.P.(C) 5787/2024 & CM APPL. 23954/2024 (Direction)  
M/S TIRUPATI BUILDINGS AND  
OFFICES PVT LTD ....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish  
Khurana, Ms. Priyanka Jindal &  
Mr. Siddhanth Sarwal, Advs.

versus

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

Through: Mr. Sunil Kumar Agarwal, SSC  
with Mr. Shivansh B. Pandya,  
Mr. Viplav Acharya, JSCs & Mr.  
Utkarsh Tiwari, Adv.

51 W.P.(C) 3329/2024 & CM APPL. 13739/2024 (Stay)  
PARAM DAIRY LTD ....Petitioner

Through: Mr. Rohit Jain, Mr. Deepesh Jain  
& Mr. Samarth Chaudhari, Advs.

versus

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

Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, JSCs.

52 W.P.(C) 6177/2024 & CM APPL. 25690/2024 (Stay)  
GOOD EARTH PLOTTED DEVELOPMENT  
PRIVATE LIMITED ....Petitioner

Through: Mr. Gaurav Jain & Mr. Shubham  
Gupta, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL  
CIRCLE-2, NEW DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh & Mr. Yojit  
Pareek, JSCs.

53 W.P.(C) 12832/2024 & CM APPL. 53526/2024 (Interim Relief)  
SATYA REALTORS PRIVATE LIMITED THROUGH  
DIRECTOR SANJAY GUPTA .....Petitioner

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

versus

INCOME TAX OFFICER WARD 22(3)  
DELHI & ORS. ....Respondents

Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, JSCs.

HIGH COURT OF DELHI  
DATED 25.09.2024

REGISTRAR (LISTING)