$-Section 148 matters

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

\+ **W.P.(C) 7944/2022 & CPPL. 24194/2022**

BIRD WORLDWIDE FLIGHT SERVICES INDIA PVT LTD

..... Petitioner

Through: Mr. Mayank Nagi, Mr. Tarun Singh, Mr. Pulkit Verma, Advocates.

versus

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

Through: Mr. Kunal Sharma, Mr. Shray Nargotra, Ms. Zehra Khan, Advocates.

\+ **W.P.(C) 10/2022, CM APPL.16/2022 & CM APPL.13602/2022**

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.

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

SABHARWAL APARTMENTS PRIVATE LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chanana and Mr. Sumit Lalchandani Advs.

versus

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

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

\+ **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.

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

SOMNATH VIRMANI ..... Petitioner

Through Mr. Sunil Kumar Mukhi and Mr. Anshul Mittal, Advs.

versus

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

Through Mr.Ajit Sharma, Sr.SC

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

S N ENTERPRISES ..... Petitioner

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

versus

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

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

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

S N ENTERPRISES ..... Petitioner

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

versus

INCOME TAX OFFICER, WARD 63(1) & ORS. ..... Respondents

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

\+ **W.P.(C) 496/2022, CM APPL.1458/2022 & CM APPL.13601/2022**

ASHISH PODDAR ..... Petitioner

Through Mr. Samyak Jain, 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

\+ **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.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

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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

+ **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.

+ **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.

+ **W.P.(C) 965/2022 & CM APPL.2752/2022**

SULOCHNA GOEL ..... Petitioner

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

versus

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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.

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

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.

\+ **W.P.(C) 856/2022 & CM No.2413/2022**

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.

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

DEEPAK GOEL ..... Petitioner

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

versus

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

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

\+ **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 with Mr. Karan Pandey, Advocate.
Mr.Kamal Kant Jha, SPC for UOI with Mr. Animesh Mani Tripathi, Advocate.

\+ **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 Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

\+ **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. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

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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.

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

SHALU AGRAWAL ..... Petitioner

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

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.

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

SHALU AGRAWAL ..... Petitioner

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

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.

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

STAR WIRE INDIA LIMITED ..... Petitioner

Through Mr.Arnav Kumar, Mr. Rajat Mittal, Mr. Suprateek Neogi and Mr. Harshil Manchanda, Advs.

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versus

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

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

\+ **W.P.(C) 1650/2022 & CM APPL.4777/2022**

M/S PERFECT POLYCHEM PRIVATE LIMITED ..... Petitioner

Through Mr. Arzoo Raj, Adv.

versus

OFFICE OF THE INCOME TAX OFFICER ..... Respondent

Through Mr. Sunil Kumar Agarwal, Sr. Standing Counsel.

\+ **W.P.(C) 1756/2022 & CM APPL.5066/2022**

ONE HEIGHT COLONIZERS PRIVATE LIMITED ..... Petitioner

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

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.

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

STAR WIRE INDIA LIMITED ..... Petitioner

Through Mr.Arnav Kumar, Mr. Rajat Mittal, Mr. Suprateek Neogi and Mr. Harshil Manchanda, Advs.

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versus

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

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

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

BTM EXPORTS LIMITED ..... Petitioner

Through Ms.Ananya Kapoor and Mr.Tarun Chanana, Advs.

versus

INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR ..... Respondents

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

\+ **W.P.(C) 1886/2022 & CM APPL.5445/2022**

BTM EXPORTS LIMITED ..... Petitioner

Through Ms.Ananya Kapoor and Mr.Tarun Chanana, Advs.

versus

INCOME TAX OFFICER, CIRCLE 4(2) DELHI AND ANR ..... Respondents

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

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

KESAR DASS ARORA ..... Petitioner

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

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versus

ITO WARD 62(1) DELHI & ANR. ..... Respondents

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

\+ **W.P.(C) 2006/2022 & CM APPL.5758/2022, CM APPL. 13914/2022**

PRATYUSH HANDA ..... Petitioner

Through Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.

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.

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

AJAY GUPTA ..... Petitioner

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

versus

INCOME TAX OFFICER ..... Respondent

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

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

NIRAJ AGARWAL ..... Petitioner

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

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versus

INCOME TAX OFFICER ..... Respondent

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

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

MEENA CHAWLA ..... Petitioner

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

versus

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

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

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

JASWANT RAI GROVER ..... Petitioner

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

versus

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

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

\+ **W.P.(C) 2137/2022 & CM APPL.6149/2022, CM APPL. 13913/2022**

PRATYUSH HANDA ..... Petitioner

Through Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.

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versus

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

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

\+ **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 with Mr.Shailendra Singh, Mr.Udit Sharma, Advs. for respondent No.1.
Mr. Avnish Singh, SCGC for R-2/UOI.

\+ **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, Advocate for UOI.

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

URBAN PUNJAB ..... Petitioner

Through Ms.Mitika Choudhary, Adv.

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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.

\+ **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.

\+ **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. SC with Ms.Mansie Jain, Adv for Revenue.
Mr. Prakash Kumar, Central Govt. Senior Counsel for R-2.

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

SWIFT REALTECH PRIVATE LIMITED ..... Petitioner

Through Mr.Ajay Wadhwa, Ms. Snehil Jha & Ms. Maulshree Aggarwal, Advs.

versus

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

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

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

PUNEET GHAI ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani 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.

+ **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.

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

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.

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

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.

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

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.

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

GAGAN CHADHA ..... Petitioner
Through Mr. Nitin Gulati, 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.

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

SECOM SERVICES INDIA PVT. LTD. ..... Petitioner

Through Mr.Akshat Gupta, Adv.

versus

UNION OF INDIA & ORS. ..... Respondents

Through Mr.Virender Pratap Singh Charak, and Ms.Shubhra Parashar, Advs. for UOI.

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

+ **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. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

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

AJAY JAIN (HUF) ..... Petitioner

Through Mr.Nishit Gandhi, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

Through Mr.Ajit Sharma, Sr. Standing Counsel.

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

T S AND SONS HUF ..... Petitioner

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

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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.

\+ **W.P.(C) 2698/2022 & CM No.7707/2022**

ABHINAV JINDAL HUF ..... Petitioner

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

versus

INCOME TAX OFFICER WARD 54 (1) DELHI AND ORS. ..... Respondents

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

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

M/S PERFECT POLYCHEM PRIVATE LIMITED ..... Petitioner

Through Mr. Arzoo Raj, Adv.

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, Advs.

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

MS. MANJU KUMARI PREMSAGAR PRASAD ..... Petitioner

Through Mr. Arzoo Raj, Adv.

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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.

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

ANKIT JAIN ..... Petitioner

Through Mr.Anuj Aggarwal, Mr.Vikrant Chawla, Ms.Ayushi Bansal, Advocates.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, & ANR. ..... Respondents

Through Mr.Ajit Sharma, Sr. Standing Counsel.

\+ **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

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

P.K. MARKETING COMPANY ..... Petitioner

Through Mr.Anuj Aggarwal, Mr.Vikrant Chawla, Ms.Ayushi Bansal, Advs.

versus

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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 and Ms.Rakshita Goyal, Advocate for UOI.

\+ **W.P.(C) 2956/2022 & CM APPL.8579/2022**

SAGARI LEATHERS PVT. LTD. ..... Petitioner

Through Mr.Sandeep Chilana, Ms.Yashodhara Burmon Roy & Ms.Shambhavi Singh, Advs.

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.

\+ **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, Advs.

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.

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+ **W.P.(C) 3070/2022 & CM APPL.8881/2022**

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 Kadiyan, Jr. Standing Counsel.

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

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 Kadiyan, Jr. Standing Counsel.

+ **W.P.(C) 3080/2022 & CM APPL.8923/2022**

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. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

+ **W.P.(C) 3081/2022 & CM APPL.8927/2022**

DEEPAK AGGARWAL ..... Petitioner

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

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versus

ITO WARD 54 1, DELHI & ANR. ..... Respondents

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

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

RAJEEV KUMAR AGGARWAL ..... Petitioner

Through Mr.Sourav Vig & Mr.Tushar Gupta, Advs.

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.

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

ALOK KUMAR AGGARWAL ..... Petitioner

Through Mr.Sourav Vig & Mr.Tushar Gupta, Advs.

versus

INCOME TAX OFFICER CIRCLE 58 (1) & ORS. ..... 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.

\+ **W.P.(C) 3438/2022 & CM APPL.10035/2022**

STRATAGEM PORTFOLIO (P) LTD ..... Petitioner

Through Mr.Gautam Jain & Mr.Piyush Kumar Kamal, Advs.

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versus

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

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

\+ **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.

\+ **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.

\+ **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.

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

SANDEEP JAIN ..... Petitioner

Through Mr.Arnav Kumar, Mr. Rajat Mittal, Mr. Suprateek Neogi and Mr. Harshil Manchanda, 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.

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

SANDEEP JAIN ..... Petitioner

Through Mr.Arnav Kumar, Mr. Rajat Mittal, Mr. Suprateek Neogi and Mr. Harshil Manchanda, 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.

+ **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.

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

RAKESH KUMAR AGGARWAL ..... Petitioner

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

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versus

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

\+ **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, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

\+ **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.

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

versus

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ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1), DELHI & ANR. ..... Respondents

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

\+ **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.

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

SHANTI LAL PORWAL ..... Petitioner

Through Mr. Nitin Gulati, Adv.

versus

ASSISTANT COMMISIONER 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.

\+ **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.

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

INDRA PORWAL ..... Petitioner

Through Mr. Nitin Gulati, Adv.

versus

ASSISTANT COMMISIONER 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.

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

DAVINDER BAJAJ ..... Petitioner

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

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.

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

DEEPAK CHOUDHARY ..... Petitioner

Through Mr. Nitin Gulati, Advocate

versus

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

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

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

UMA GOEL ..... Petitioner

Through Mr. T.M. Shivakumar, Adv.

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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.

\+ **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.

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

SAHIL HOME LOOMTEX PRIVATE LIMITED ..... Petitioner
Through Mr. Sunil Kumar Mukhi and Mr. Anshul Mittal, Advs.
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.

\+ **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

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

MEGHA JAIN ..... Petitioner

Through Mr. Dinesh Mohan Sinha, Advocate.

versus

INCOME TAX OFFICER & ANR. ..... Respondents

Through Mr. Ajit Sharma, Sr. SC.

+ **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 with Mr. Karan Pandey, Advocate.
Ms. Archana Gaur, Adv. for UOI.

+ **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

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+ **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.

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

N M INDUSTRIES LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

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.

+ **W.P.(C) 4268/2022 & CM APPLs. 12686-12687/2022**

N M INDUSTIES LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

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.

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+ **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, Ms. Richa Mishra, Advs.

versus

ASSISTANT 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. Rajkumar Yadav, Advs. for UOI.

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

BRIJ BHUSHAN GUPTA ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor and Mr. Tarun Chanana, 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.

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

BRIJ BHUSHAN GUPTA ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor and Mr. Tarun Chanana, 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.

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+ **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.

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

CLUSTER OVERSEAS PRIVATE LIMIITED ..... Petitioner

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

versus

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

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

+ **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 Kumar Agarwal, standing counsel

+ **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

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THE DCIT CIRCLE EXEMPT 1 (1) DELHI ..... Respondent

Through Mr.Abhishek Maratha, standing counsel.

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

LOTUS HERBALS PVT LTD ..... Petitioner

Through Mr. Aniket D. Aggarwal, Mr. Rohit Jain, Mr. Saksham Singhal and Ms. Manisha Sharma, Advocates.

versus

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

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

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

BRIJ BHUSHAN GUPTA ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor and Mr. Tarun Chanana, Advs.

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.

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

MOHIT BAJAJ ..... Petitioner

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

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versus

UNION OF INDIA AND ORS ..... Respondents

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

\+ **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. Anuj Tyagi, Mr. Nishit Agrawal, Mr. Tushar Chaudhary, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through Mr. Ajit Sharma, Advocate.

\+ **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, Advocate.

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

AJANTA POLYMERS PRIVATE LIMITED ..... Petitioner

Through Mr. Gaurav Jain with Ms. Akshita Goyal and Mr. Shubham Gupta, Advocates.

Versus

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

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

\+ **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.

\+ **W.P.(C) 4801/2022**

RAJIV GUPTA HUF ..... Petitioner

Through Mr.Ajay Wadhwa, Ms. Snehil Jha & Ms. Maulshree Aggarwal, Advs.

versus

INCOME TAX OFFICER WARD 54 1 & ORS. ..... Respondents

Through Mr. Kunal Sharma, Advocate.

\+ **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.

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+ **W.P.(C) 4818/2022, C.M.APPLs.14395-96/2022**

VINOD KUMAR GUPTA HUF ..... Petitioner

Through Mr. Ved Kumar Jain with 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.

+ **W.P.(C) 4809/2022, C.M.APPL.14376-77/2022**

SUNSAT FOODS PRIVATE LIMITED ..... Petitioner

Through Ms.Ananya Kapoor and Mr.Tarun Chanana, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX-CIRCLE 22(2), DELHI AND ANR. ..... Respondents

Through: Mr.Sunil Kumar Agarwal, Advocate.

+ **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.

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

BC EXPORTS ..... Petitioner

Through Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.

versus

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ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1),DELHI & ANR. ..... Respondent

Through Ms. Vibhooti Malhotra, Advocate with Mr. Shailendra Singh and Mr. Udit Sharma, Advocates.

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

NITIN SAXENA ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chanana and Mr. Sumit Lalchandani Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49-1 & ANR. ..... Respondents

Through Mr. Abhishek Maratha, Advocate.

\+ **W.P.(C) 4919/2022 & C.M.APPL.14682/2022 and 17829/2022**

CLASSIC FINCAP PRIVATE LIMITED ..... Petitioner

Through Ms. Prem Lata Bansal, Sr. Advocate with Mr. Divyanshu Aggarwal, Mr. Paras Chaudhary Advocates.

versus

INCOME TAX OFFICER & ANR. ..... Respondents

Through Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv. for respondent No.1.
Ms. Saroj Bidawat, Advocate for UOI.

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

JAGMOHAN GARG (ERSTWHILE DIRECTOR OF COMPETENT REAL ESTATE DEVELOPERS PVT. LTD.) ..... Petitioner

Through Mr. Vishal Gera and Ms.Smriti Sahay, Advocates.

versus

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UNION OF INDIA & ORS. ..... Respondents

Through Ms. Saroj Bidawal, Advocate for UOI.
Mr. Zoheb Hossain, Advocate with Mr. Vipul Agrawal and Mr. Parth Senwal, Advocates.

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

KARNIK RAJAT ..... Petitioner

Through Mr. Aniket D. Aggarwal, Mr. Rohit Jain and Ms. Manisha Sharma, Advocates.

versus

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

Through Mr. Ajit Sharma, Advocate.

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

VINOD KUMAR GUPTA HUF ..... Petitioner

Through Mr. Ved Jain and 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.

\+ **W.P.(C) 4969/2022 & CM APPLs.14778-14779/2022**

BJN HOLDINGS (I) LTD. (WRONGLY TREATED AS SUCCESSOR IN INTEREST OF BJN HOLDINGS LTD)...Petitioner

Through: Ms.Kavita Jha, Advocate with Mr.Vaibhav Kulkarni and Mr.Himanshu Aggarwal, Advocates.

versus

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

Through: Mr.Sunil Agarwal, Advocate with Mr.Tushar Gupta and Mr.Samarth Chaudhari, Advocates.

\+ **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. Krishna Kumar Sharma, Sr. Panel Counsel with Ms. Rubina Arora and Mr. Pradeep Tiwari, Advocates for R-1/UOI.

Mr. Sunil Kumar Agarwal, Sr. Standing counsel with Mr. Tushar Gupta and Mr.Samarth Chaudhari, Advocates.

\+ **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.

\+ **W.P.(C) 5027/2022, C.M.APPL.14976/2022**

RENU MITTAL ..... Petitioner

Through Ms. Rashmi Chopra and Ms. Sheetal Kandpal Advocates.

versus

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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.

\+ **W.P.(C) 5064/2022**, **C.M.APPL.15046/2022**

NITIN SAXENA ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chanana and Mr. Sumit Lalchandani Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 49-1 & ANR. ..... Respondents

Through Mr. Abhishek Maratha, Advocate.

\+ **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.

\+ **W.P.(C) 5138/2022 & CM APPL.15285/2022**

SANDEEP SETHI ..... Petitioner

Through Mr. Bhuvnesh Satija and Mr. Mohit Prasad, Advocates.

versus

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ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 28(1), DELHI AND ANR. ..... Respondents
Through Mr. Ajit Sharma, Advocate.

\+ **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, Advs.

versus

INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX OFFICER WARD 54(1) DELHI & ANR. ..... Respondents
Through Mr. Zoheb Hossain, Advocate.

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

APOLLO INTERNATIONAL LIMITED ..... Petitioner
Through Mr. Manoj K. Giri, Advcoate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 -1 DELHI AND ORS ..... Respondents
Through Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

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

SRKK ASSOCIATES PRIVATE LIMITED ..... Petitioner
Through Mr. Ved Jain, Ms. Richa Mishra, Advs.

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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.

\+ **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.

\+ **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, Advocate.

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

NAVNEET KAUR KOCHHAR ..... Petitioner

Through Mr.Rajeev Sharma & Mr.Aditya Sharma with Mr. Shubham Bhardwaj, Advs.

versus

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

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

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

M/S CARISSA INVESTMENT PVT. LTD. ..... Petitioner

Through Mr.Bhavnesh 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, senior standing counsel for the Revenue.

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

MD OVERSEAS PRIVATE LIMITED ..... Petitioner

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

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 14, DELHI & ORS. ..... Respondents

Through Mr.Sanjay Kumar, Advcoate.
Mr. Ruchir Mishra and Mr. Mukesh Kr. Tiwari, Advocates for UOI.

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

SATISH BANSAL ..... Petitioner

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

versus

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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. Devvrat Yadav, Advocates for respondent No.4.

\+ **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.

\+ **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. Sanjay Kumar and Ms.Easha Kadian, Advocates.

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

RENU MITTAL ..... Petitioner

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

versus

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

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

\+ **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, Mr. Tushar Gupta and Mr.Samarth Chaudhari, Advocates.

\+ **W.P.(C) 5263/2022, CM APPL. 15720/2022**

SHRI. ANUP KUMAR HUF ..... Petitioner

Through Mr. S. Krishnan and Mr. Rakesh Kumar, Advocates.

versus

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

Through Mr. Abhishek Maratha, Advocate.

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

SHRI. ANOOP KUMAR CHHAWCHHARIA ..... Petitioner

Through Mr. S. Krishnan and Mr. Rakesh Kumar, Advocates.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE - 58 (1), DELHI AND ORS. ..... Respondents

Through Ms. Vibhooti Malhtora, Advocate.

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

RAMESH CHANDER KALRA ..... Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-27, DELHI & ORS. ..... Respondents

Through Mr. Abhishek Maratha, Advocate.
Mr. Gigic George and Mr.Dheeraj Singh, Advocates for R-4/UOI

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

POPULATION SERVICES INTERNATIONAL ..... Petitioner

Through Mr. Ajay Vohra, Sr. Advocate with Mr. Aditya Vohra and Mr. Udit Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through Ms. Vibhooti Malhtora, Advocate.

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

AJAY JAIN ..... Petitioner

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

versus

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

Through Mr. Ajit Sharma, Sr. SC.

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+ **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.

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

KUBER PLANTERS LIMITED ..... Petitioner

Through: Mr.Samarth Chowdhary, Advocate.

versus

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

Through

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

VISHWANATH GUPTA ..... Petitioner

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

versus

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

Through Mr. Ajit Sharma, Sr. SC.

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

NARESH KUMAR (HUF) ..... Petitioner

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

versus

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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.

\+ **W.P.(C) 5305/2022, CM APPL. 15813/2022**

AMBICA STEELS LIMITED ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor and Mr. Tarun Chanana, Advs.

versus

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

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

\+ **W.P.(C) 5307/2022, CM APPL. 15819/2022**

AMBICA STEELS LIMITED ..... Petitioner

Through Mr.Sanat Kapoor, Ms.Ananya Kapoor and Mr. Tarun Chanana, Advs.

versus

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

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

\+ **W.P.(C) 5308/2022, CM APPL. 15821/2022**

MS.PRITIE THAPAR ..... Petitioner

Through Mr. Bhuvnesh Satija and Mr. Mohit Prasad, Advocates.

versus

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

Through Mr. Ajit Sharma, Sr. SC.

\+ **W.P.(C) 5312/2022, CM APPL. 15825/2022**

SHANTI DEVI CHARITABLE TRUST ..... Petitioner

Through Ms. Rano Jain and Mr. Venketesh Chaurasai, Advocate.

versus

ITO, WARD EXEMP 2(1), DELHI & ANR. ..... Respondents

Through Mr. Venketesh Chaurasaia and Ms. Rano Jain, Advocates.

\+ **W.P.(C) 5319/2022, CM APPL. 15836/2022**

POPULATION SERVICES INTERNATIONAL ..... Petitioner

Through Mr. Ajay Vohra, Sr. Advocate with Mr. Aditya Vohra and Mr. Udit Naresh, Advocates.

versus

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

Through Ms. Vibhooti Malhotra, Advocate.

\+ **W.P.(C) 5345/2022, C.M.APPL.15998-99/2022**

AMBICA STEELS LIMITED .... Petitioner

Through Ms.Ananya Kapoor.

versus

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

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

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+ **W.P.(C) 5407/2022, C.M.APPL.16182-83/2022**

ANIL KUMAR ..... Petitioner

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

versus

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

..... Respondents

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

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

CADENCE REAL ESTATES PRIVATE LIMITED ..... Petitioner

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

versus

INCOME TAX DEPARTMENT AND ANR.

..... Respondents

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

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

ANKIT GAUR ..... Petitioner

Through: Mr. Yogesh Jagia and Mr.Risabh Nangia, Advs.

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versus

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

Through: Mr. Ajit Sharma, Sr.SC.

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

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

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

versus

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

Through Mr. Zoheb Hossain with Mr. Vipul Agrawal and Mr. Parth Semwal, Advocates

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

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.

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

SHARAD GARG ..... Petitioner

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

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versus

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

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

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

UJJWAL ARORA ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

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.

\+ **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 Agarwal, Sr. Standing Counsel with Mr. Tushar Gupta, Jr. Standing Counsel for respondent No.1.

Mr. Satya Ranjan Swain, Sr. Panel Counsel with Mr.Kautilya Birat, Advocate for R-4.

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+ **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.

+ **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.

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

AVNI NATH ..... Petitioner

Through Mr. Sunil Kumar Mukhi and Mr. Anshul Mittal, Advs.

versus

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

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

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

ABHISHEK ARORA ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

versus

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

Through Mr.Ajit Sharma, Sr. Standing counsel.

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

ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED ..... Petitioner

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

versus

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

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

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

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED ..... Petitioner

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

versus

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

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

\+ **W.P.(C) 13754/2021 & CM APPL.43436/2021**

SAGARDUTT BUILDERS AND DEVELOPERS PRIVATE LIMITED
..... Petitioner

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

versus

INCOME TAX OFFICER & ANR. ..... Respondents

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

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

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

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

versus

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

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

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\+ **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. Aditya Bali, Ms. Shwetha Prabhakar and Mr.Himanshu Aggarwal, Advocates.

versus

INCOME TAX OFFICER & ANR. ..... Respondents

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

\+ **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.

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

ARLIE BUILDERS AND DEVELOPERS PRIVATE LIMITED ..... Petitioner

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

versus

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

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

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

SHIKHI ESTATES PRIVATE LIMITED ..... Petitioner

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

versus

INCOME TAX OFFICER & ANR. ..... Respondents

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

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

NIDHI GUPTA ..... Petitioner

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

versus

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

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

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

MINAKSHI AGGARWAL ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Tarun Chanana and Mr. Sumit Lalchandani Advs.

versus

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

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

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

SHIV KUMAR GUPTA –HUF ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

versus

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

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

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

DEVI DASS HUF ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

versus

INCOME TAX OFFICER, WARD 59-8 & ANR. ..... Respondents

Through Mr. Ajit Sharma, Sr. SC.

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

MUKESH ARORA ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

versus

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INCOME TAX OFFICER, CIRCLE 59-1 & ANR. ..... Respondents

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

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

MUKESH ARORA –HUF ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

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.

\+ **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. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.

\+ **W.P.(C) 14266/2021 & CM APPL.44953/2021**

REENA SINGH ..... Petitioner

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

Versus

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

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

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Ms. Archana Gaur, Adv. for UOI.
Mr.Rishabh Sahu, Central Govt. Sr. Counsel for R-3.

\+ **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.
Mr. Sandeep Tyagi, Advocate for respondent No.4.

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

RAVI KUMAR GUPTA ..... Petitioner

Through Mr. Aditya Dewan and Mr. Aditya Hooda, Mr. Vivek Kumar Mishara, Mr. Sahil Chandra, Advs.

versus

UNION OF INDIA AND ORS ..... Respondents

Through Mr.Puneet Rai with Ms.Adeeba Mujahid & Mr. Karan Pandey, Advs.

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

SANGITA GARG ..... Petitioner

Through Ms. Vaishali Gupta, Mr. Anubhav Gupta, Advocates.

versus

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

Through Mr.Ajit Sharma, Advocate.

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

SUSHMA GOEL ..... Petitioner

Through Ms. Vaishali Gupta, Mr. Anubhav Gupta, Advocates.

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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, Adv. for R-4/UOI.

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

UPENDRA GULATI ..... Petitioner

Through Ms. Vaishali Gupta, Mr. Anubhav Gupta, Advocates.

versus

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

Through Mr.Ajit Sharma, Sr. SC

\+ **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.

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

POOJASMIT INVESTMENTS AND TRADING PRIVATE LIMITED ..... Petitioner

Through Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. C. S. Anand, Mr. S.K. Gambhir and Mr. Sumit Lalchandani Advs.

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Versus

INCOME TAX OFFICER, WARD 20-1 DELHI & ANR.

..... Respondents

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

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

O R D E R

% 23.05.2022

In pursuance to the last order, Mr.Vibhooti Bhushan, Assessing Officer and Mr.Saurav Sharma, Joint Commissioner of Income Tax (ITBA) are personally present.

They have explained the working of the system. They are directed to file a comprehensive affidavit on or before 30th May, 2022, explaining the process of issuing the notice under Section 148 of the Income Tax Act, 1961 by the Assessing Officer using the ITBA portal.

List on 1st June, 2022. The personal presence of the officers is dispensed with.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

MAY 23, 2022
TS/j/msh

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