

09 04.2024

PRONOUNCEMENT OF JUDGEMENT

COURT NO. 42

DIVISION BENCH-VII

HON'BLE MR.JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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AT 10:30 A.M.

1. W.P.(C) 1459/2024 & CM APPL 6031/2024
SAKSHAM COMMODITIES LIMITED Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

INCOME TAX OFFICER WARD 22(1), DELHI & ANR.
..... Respondent
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

2. W.P.(C) 3007/2023
MODICARE LIMITED Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
- DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 14 NEW DELHI Respondent
Through: Mr. Sanjay Kumar, Sr. Standing
Counsel along with Ms. Easha
Kadian and Ms. Hemlata Rawat,
Jr. Standing Counsels.
3. W.P.(C) 3019/2023
MODICARE LIMITED Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
- DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 14 NEW DELHI Respondent
Through: Mr. Sanjay Kumar, Sr. Standing
Counsel along with Ms. Easha
Kadian and Ms. Hemlata Rawat,
Jr. Standing Counsels.
4. W.P.(C) 3681/2023
MODICARE LIMITED Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
- DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 14 NEW DELHI Respondent
Through: Mr. Sanjay Kumar, Sr. Standing
Counsel along with Ms. Easha
Kadian and Ms. Hemlata Rawat,
Jr. Standing Counsels.

5. W.P.(C) 693/2024 & CM APPL 3073/2024

SUSHEEL JAIN Petitioner

Through: Mr.Gautam Jain, Ms.Reeta
Chudhary and Mr.Manish
Yadav, Advs.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.
Shivendra Singh & Mr. Puneet
Singhal, JSCs, Ms. Mahima Garg
& Ms. Deepika Goyal, Advs.

6. W.P.(C) 695/2024 & CM APPL 3078/2024

SUSHEEL JAIN Petitioner

Through: Mr.Gautam Jain, Ms.Reeta
Chudhary and Mr.Manish
Yadav, Advs.

Versus

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

Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

7. W.P.(C) 718/2024 & CM APPL 3176/2024

SUSHEEL JAIN Petitioner

Through: Mr.Gautam Jain, Ms.Reeta
Chudhary and Mr.Manish
Yadav, Advs.

Versus

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

Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

8. W.P.(C) 719/2024 & CM APPL 3181/2024
VIKAS WAHI Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Advs.

Versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE - 26, DELHI & ORS. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.

9. W.P.(C) 721/2024 & CM APPL 3183/2024
VIKAS WAHI Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Advs.

Versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE - 26, DELHI & ORS. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.

10. W.P.(C) 722/2024 & CM APPL 3190/2024
VIKAS WAHI Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Advs.

Versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 26, DELHI AND ORS. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.

11. W.P.(C) 723/2024 & CM APPL 3194/2024
VIKAS WAHI Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 26, DELHI AND ORS. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.

12. W.P.(C) 726/2024 & CM APPL 3201/2024
VIKAS WAHI Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 26, DLEHI AND ORS. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.

13. W.P.(C) 792/2024 & CM APPL 3426/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX

(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

14. W.P.(C) 852/2024 & CM APPL 3611/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

15. W.P.(C) 853/2024 & CM APPL 3613/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

16. W.P.(C) 854/2024 & CM APPL 3615/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

17. W.P.(C) 870/2024 & CM APPL 3643/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI Respondent
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

18. W.P.(C) 871/2024 & CM APPL 3645/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

19. W.P.(C) 872/2024 & CM APPL 3647/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

20. W.P.(C) 874/2024 & CM APPL 3654/2024
MAMTA AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI & ANR. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

21. W.P.(C) 992/2024 & CM APPL 4114/2024
ASHUTOSH AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI AND ORS. Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and

Mr.Ujjwal Jain, Adv.

22. W.P.(C) 993/2024 & CM APPL 4116/2024
ASHUTOSH AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX ..
RESPONDENT 1 CENTRAL CIRCLE 28 DELHI AND ORS.
..... Respondents
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

23. W.P.(C) 1112/2024 & CM APPL 4686/2024
NARESH MITTAL Petitioner
Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya Dodeja
and Mr. Animesh Tripathi,
Adv.

Versus

INCOME TAX OFFICER WARD 43(6) DELHI & ORS.
..... Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

24. W.P.(C) 994/2024 & CM APPL 4118/2024
ASHUTOSH AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE 28, DELHI AND ORS. Respondents
Through: Mr.Shlok Chandra, Sr.SC with

Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

25. W.P.(C) 1005/2024 & CM APPL 4200/2024
ASHUTOSH AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI Respondent
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

26. W.P.(C) 1008/2024 & CM APPL 4210/2024
ASHUTOSH AGARWAL Petitioner
Through: Dr.Rakesh Gupta, Mr.Somil
Agarwal, Mr.Dushyant
Agrawal and Mr.Prateek Bhati,
Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX
(CENTRAL CIRCLE) 28 DELHI Respondent
Through: Mr.Shlok Chandra, Sr.SC with
Ms.Madhavi Shukla, Jr.SC,
Ms.Priya Sarkar, Jr.SC and
Mr.Ujjwal Jain, Adv.

27. W.P.(C) 1080/2024 & CM APPL 4517/2024
FOREVER BODY CARE INDUSTRIES Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Adv.

Versus

INCOME TAX OFFICER, WARD 34(1), DELHI AND ANR
..... Respondents
Through: Mr. Kunal Sharma, Sr.SC,

Ms.Zehra Khan, Jr.SC &
Mr.Shubhendu Bhattacharyya,
Adv.

28. W.P.(C) 1081/2024 & CM APPL 4518/2024
FOREVER BODYCARE INDUSTRIES Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Adv.

Versus
INCOME TAX OFFICER, WARD 34(1), DELHI AND ANR
..... Respondents
Through: Mr. Kunal Sharma, Sr.SC,
Ms.Zehra Khan, Jr.SC &
Mr.Shubhendu Bhattacharyya,
Adv.

29. W.P.(C) 1082/2024 & CM APPL 4521/2024
FOREVER BODY CARE INDUSTRIES Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Adv.

Versus
INCOME TAX OFFICER, WARD 34(I), DELHI & ANR.
..... Respondents
Through: Mr. Kunal Sharma, Sr.SC,
Ms.Zehra Khan, Jr.SC &
Mr.Shubhendu Bhattacharyya,
Adv.

30. W.P.(C) 1083/2024 & CM APPL 4523/2024
FOREVER BODY CARE INDUSTRIES Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Adv.

Versus
INCOME TAX OFFICER, WARD 34(1), DELHI & ANR.
..... Respondents
Through: Mr. Kunal Sharma, Sr.SC,
Ms.Zehra Khan, Jr.SC &

Mr.Shubhendu Bhattacharyya,
Adv.

31. W.P.(C) 1084/2024 & CM APPL 4525/2024
FOREVER BODY CARE INDUSTRIES Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.

Versus
INCOME TAX OFFICER, WARD 34(1), DELHI & ANR.
..... Respondents
Through: Mr. Kunal Sharma, Sr.SC,
Ms.Zehra Khan, Jr.SC &
Mr.Shubhendu Bhattacharyya,
Adv.

32. W.P.(C) 1089/2024 & CM APPL 4599/2024
ASHISH AGRAWAL Petitioner
Through: Mr.Ruchesh Sinha and
Ms.Monalisa Maity, Advs.

Versus
ASSISSTANT COMMISSIONER OF INCOME TAX
CENTAL CIRCLE-28 DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Advs.

33. W.P.(C) 1092/2024 & CM APPL 4606/2024
ASHISH AGRAWAL Petitioner
Through: Mr.Ruchesh Sinha and
Ms.Monalisa Maity, Advs.

Versus
ASSISSTANT COMMISSIONER OF INCOME TAX
CENTAL CIRCLE-28 DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Advs.

34. W.P.(C) 1093/2024 & CM APPL 4608/2024
ASHISH AGRAWAL Petitioner
Through: Mr.Ruchesh Sinha and
Ms.Monalisa Maity, Adv.
- Versus
- ASSISSTANT COMMISSIONER OF INCOME TAX
CENTAL CIRCLE-28 DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.
- 35 W.P.(C) 1094/2024 & CM APPL 4610/2024
ASHISH AGRAWAL Petitioner
Through: Mr.Ruchesh Sinha and
Ms.Monalisa Maity, Adv.
- Versus
- ASSISSTANT COMMISSIONER OF INCOME TAX
CENTAL CIRCLE-28 DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.
36. W.P.(C) 1095/2024 & CM APPL 4612/2024
ASHISH AGRAWAL Petitioner
Through: Mr.Ruchesh Sinha and
Ms.Monalisa Maity, Adv.
- Versus
- ASSISSTANT COMMISSIONER OF INCOME TAX
CENTAL CIRCLE-28 DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Adv.

37. W.P.(C) 1096/2024 & CM APPL 4614/2024
ASHISH AGRAWAL Petitioner
Through: Mr.Ruchesh Sinha and
Ms.Monalisa Maity, Advs.
- Versus
ASSISSTANT COMMISSIONER OF INCOME TAX
CENTAL CIRCLE-28 DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal and
Ms. Nupur Sharma, Advs.
38. W.P.(C) 1117/2024 & CM APPL 4697/2024
NARESH MITTAL Petitioner
Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya Dodeja
and Mr. Animesh Tripathi,
Advs.
- Versus
INCOME TAX OFFICER WARD 43(6) DELHI & ORS.
..... Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
39. W.P.(C) 1119/2024 & CM APPL 4700/2024
NARESH MITTAL Petitioner
Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya Dodeja
and Mr. Animesh Tripathi,
Advs.
- Versus
INCOME TAX OFFICER WARD 43(6) DELHI & ORS.
..... Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

40. W.P.(C) 1120/2024 & CM APPL 4702/2024
NARESH MITTAL Petitioner
Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya Dodeja
and Mr. Animesh Tripathi,
Advs.
- Versus
INCOME TAX OFFICER WARD 43(6) DELHI & ORS.
..... Respondents
Through: Mr. Sunil Agarwal, Sr. Standing
Counsel along with Mr. Shivansh
B. Pandya, Jr. Standing Counsel
and Mr. Utkarsh Tiwari, Adv.
41. W.P.(C) 1287/2024 & CM APPL 5333/2024
SATYA PAL ARYA Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.
- Versus
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 31, DELHI Respondent
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.
42. W.P.(C) 1290/2024 & CM APPL 5339/2024
SATYA PAL ARYA Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.
- Versus
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 31, DELHI Respondent
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

43. W.P.(C) 1311/2024 & CM APPL 5367/2024
SATYA PAL ARYA Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 31, DELHI Respondent
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

44. W.P.(C) 1313/2024 & CM APPL 5369/2024
SATYA PAL ARYA Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 31, DELHI Respondent
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

45. W.P.(C) 1317/2024 & CM APPL 5372/2024
SATYA PAL ARYA Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 31, DELHI Respondent
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

46. W.P.(C) 1321/2024 & CM APPL 5377/2024
SATYA PAL ARYA Petitioner
Through: Mr.Raghvendra Singh,
Mr.Abhishek Gupta,
Mr.Gyanendra Rathour and
Mr.Vaibhav Kumar, Advs.

Versus
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 31, DELHI Respondent
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

47. W.P.(C) 1390/2024 & CM APPL 5747/2024
SUNOJ ENGINEERS PVT.LTD Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 27, DELHI & ANR. Respondents
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

48. W.P.(C) 1393/2024 & CM APPL 5753/2024
SUNOJ ENGINEERS PVT.LTD Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

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

Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

49. W.P.(C) 1404/2024 & CM APPL 5764/2024

SUNOJ ENGINEERS PVT.LTD Petitioner

Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

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

Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

50. W.P.(C) 1405/2024 & CM APPL 5766/2024

SUNOJ ENGINEERS PVT.LTD Petitioner

Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

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

Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

51. W.P.(C) 1406/2024 & CM APPL 5768/2024
SUNOJ ENGINEERS PVT. LTD Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.
- Versus
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 27, DELHI AND ANR & ANR.
..... Respondents
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.
52. W.P.(C) 1407/2024 & CM APPL 5770/2024
SUNOJ ENGINEERS PVT.LTD Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.
- Versus
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 27, DELHI & ANR. Respondents
Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.
53. W.P.(C) 1408/2024 & CM APPL 5772/2024
SUNOJ ENGINEERS PVT.LTD Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

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

Through: Mr.Gaurav Gupta, Sr.SC with
Mr.Shivendra Singh, Jr.SC and
Mr.Puneet Singhal, Jr.SC.

54. W.P.(C) 1460/2024 & CM APPL 6034/2024

SAKSHAM COMMODITIES LIMITED Petitioner

Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

INCOME TAX OFFICER, WARD 22(1), DELHI & ANR.

.... Respondents

Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

55. W.P.(C) 1468/2024 & CM APPL 6046/2024

SAKSHAM COMMODITIES LIMITED Petitioner

Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.

Versus

INCOME TAX OFFICER WARD 22(1), DELHI & ANR.

.... Respondents

Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

56. W.P.(C) 1473/2024 & CM APPL 6101/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.
57. W.P.(C) 1474/2024 & CM APPL 6103/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.
58. W.P.(C) 1478/2024 & CM APPL 6118/2024
SAKSHAM COMMODITIES LIMITED Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.
- Versus
INCOME TAX OFFICER, WARD 22(1), DELHI & ANR.
..... Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

59. W.P.(C) 1479/2024 & CM APPL 6120/2024
SAKSHAM COMMODITIES LIMITED Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit
Lalchandani, Ms.Ananya
Kapoor, Ms.Tarun Chanana,
Mr.Shivam Yadav, Mr.Vibhu
Jain, Mr.Utkarsa Gupta,
Mr.Amandeep Mehta and
Mr.Sanat Kapoor, Advs.
- Versus
INCOME TAX OFFICER, WARD 22(1), DELHI & ANR.
..... Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
60. W.P.(C) 1485/2024 & CM APPL 6137/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.
61. W.P.(C) 1490/2024 & CM APPL 6146/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.
- Versus
INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.

62. W.P.(C) 1491/2024 & CM APPL 6148/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.

Versus

INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.

63. W.P.(C) 1492/2024 & CM APPL 6150/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.

Versus

INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.

64. W.P.(C) 1493/2024 & CM APPL 6152/2024
OPV PACKAGING PVT LTD Petitioner
Through: Mr.Rohit Jain and Mr.Saksham
Singhal, Advs.

Versus

INCOME TAX OFFICER WARD 19(1) DELHI & ORS.
..... Respondents
Through: Mr.Puneet Rai, Sr.SC with
Mr.Ashivini Kumar and
Mr.Rishabh Nangia, Advs.

65. W.P.(C) 1495/2024 & CM APPL 6154/2024
SAKSHAM COMMODITIES LIMITED Petitioner
Through: Mr.Salil Kapoor, Mr.Sumit Lalchandani, Ms.Ananya Kapoor, Ms.Tarun Chanana, Mr.Shivam Yadav, Mr.Vibhu Jain, Mr.Utkarsa Gupta, Mr.Amandeep Mehta and Mr.Sanat Kapoor, Advs.
- Versus
INCOME TAX OFFICER, WARD 22(1), DELHI & ANR.
..... Respondents
Through: Mr.Sunil Agarwal, Sr.SC with Mr.Shivansh B.Pandya, Jr.SC and Mr.Utkarsh Tiwari, Adv for I.T.Dept.
66. W.P.(C) 1763/2024 & CM APPL 7368/2024
CHANDER PARKASH GUPTA Petitioner
Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja and Mr. Animesh Tripathi, Advs.
- Versus
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43(1) DELHI & ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with Mr.Shivansh B.Pandya, Jr.SC and Mr.Utkarsh Tiwari, Adv for I.T.Dept.
67. W.P.(C) 1764/2024 & CM APPL 7370/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta Trana Panda, Advs.
- Versus
ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE 49(1), & ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with Mr.Shivansh B.Pandya, Jr.SC and Mr.Utkarsh Tiwari, Adv for I.T.Dept.

68. W.P.(C) 1770/2024 & CM APPL 7395/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta
Trana Panda, Advs.
- Versus
- ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE 49(1)
& ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
69. W.P.(C) 1774/2024 & CM APPL 7405/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta
Trana Panda, Advs.
- Versus
- ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE 49(1)
& ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
70. W.P.(C) 1776/2024 & CM APPL 7409/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta
Trana Panda, Advs.
- Versus
- ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE 49(1)
& ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

71. W.P.(C) 1778/2024 & CM APPL 7417/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta
Trana Panda, Advs.
- Versus
- ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE 49(1)
& ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
72. W.P.(C) 1782/2024 & CM APPL 7425/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta
Trana Panda, Advs.
- Versus
- ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE
49(1) & ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
73. W.P.(C) 1783/2024 & CM APPL 7427/2024
NEELKANTH STEEL AND ALLOYS Petitioner
Through: Mr.Satyen Sethi and Mr.Arta
Trana Panda, Advs.
- Versus
- ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE 49(1)
& ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.

74. W.P.(C) 1802/2024 & CM APPL 7524/2024
CHANDER PARKASH GUPTA Petitioner
Through: Mr. Ved Jain, Mr. Nischay
Kantoor, Ms. Soniya Dodeja
and Mr. Animesh Tripathi,
Advs.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE
43(1) DELHI & ORS. Respondents
Through: Mr.Sunil Agarwal, Sr.SC with
Mr.Shivansh B.Pandya, Jr.SC
and Mr.Utkarsh Tiwari, Adv for
I.T.Dept.
75. W.P.(c)7444/2016
PR. COMMISSIONER OF I TAX (CENTRAL)-IIPetitioner
Through:Mr.Prashant Meharchandani,Sr.SC with
Mr.Akshat Singh
Jr.SC and Ms.Ritika Vohra,Adv.

Versus
M/S TRENT EAST WEST LPG BOTTLING LTD.Respondent
Through:Mr.G.C.Srivastava and Mr.Kalrav
Mehrotra,Advs.

COURT NO. 30
HON'BLE MR.JUSTICE MANOJ KUMAR OHRI

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AT 10:30 A.M

1.CRL.M.C.1411/2023

ASHA RANI

PRADEEP KUMAR KAUSHIK

Versus

STATE OF NCT OF DELHI & ORS.

COURT NO. 25

HON'BLE MS.JUSTICE SWARANA KANTA SHARMA

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AT 02:30 P.M.

1. W.P.(CRL) 985/2024 & CRL.M.A. 9427/2024

ARVIND KEJRIWAL Petitioner

Through: Dr. Abhishek Manu Singhvi, Mr. Amit Desai, and Mr. Vikram Chaudhary, Sr. Advocates along with Mr. Vivek Jain, Mohd. Irshad, Mr. Rajat Bhardwaj, Mr. Karan Sharma, Mr. Rajat Jain, Mr. Mohit Siwach, Mr. Kaustubh Khanna, Mr. Rishikesh Kumar, Mr. Shailesh Chauhan, Mr. Sadiq Noor, Mr. Mehul Prasad, Ms. Priyanka Sarada, Ms. Sheenu Priya and Ms. Princy Sharma, Advocates.

versus

DIRECTORATE OF ENFORCEMENT Respondent

Through: Mr. S.V. Raju, learned ASG with Mr. Zoheb Hossain, Special Counsel for ED, Mr. Annam Venkatesh, Mr. Arkaj Kumar, Mr. Vivek Gurnani, Mr. Hitarth Raja, Ms. Abhipriya Rai, Mr. Kartik Sabharwal, Mr. Vivek Gaurav, Mr. Agrimaa Singh, Mr. Kanishk Maurya and Mr. Ritumbhara Garg, Advocates for ED along with Ms. Bhanupriya Meena, DD, Mr. Gaurav Saini, ALA and Mr. S.K. Sharma, IO for ED.

COURT NO.41**HON'BLE MR. JUSTICE C.HARI SHANKAR**

NOTE : Learned Counsel are requested to provide electronic copies of compilations of judgments/written at least 24 hours in advance of the hearing, by way of email to the Court Master [cmpraveenkumar.dhc@gov.in]. The compilations should be indexed (alongwith relevant para numbers of judgments specifically mentioned), bookmarked and OCR compatible. They should not be marked or highlighted.

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ITEM NUMBER	CASE NUMBER	PARTY NAME	ADVOCATE NAME
FOR PRONOUNCEMENT OF JUDGMENT			
1	CS(COMM)- 229/2019 I.A. 4636/2023	NOVARTIS AG & ANR. V/s NATCO PHARMA LIMITED	HEMANT SINGH, MAMTA RANI JHA, SIDDHANT SHARMA, ABHAY TANDON, RISHABH PALIWAL, GARIMA MEHTA, J. SAI DEEPAK, AFZAL B. KHAN, SAMIK MUKHERJEE
