1

COURT NO. 37 DIVISION BENCH-III HON'BLE MR.JUSTICE MANMOHAN HON'BLE MS.JUSTICE MANMEET PRITAM SINGH ARORA

<u>AT 10:30 A.M.</u>

1.W	.P.(C) 10/2022, CM APPL.16/2 SUMAN JEET AGARWAL	022 (Interim relief & CM APPL.13602/2022 (condonation of delay) Petitioner
	Through	Mr. Satyen Sethi with Mr. Arta Trana Panda, Advocates.
	Versus	
	INCOME TAX OFFICER, W	
	61(1), & ORS.	Respondents
	Through	Mr.Zoheb Hossain, Sr. Standing Counsel with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior
		Standing Counsel for the Revenue.
•		
2		
+	W.P.(C) 269/2022 & CM AP	
	SABHARWAL APARTMEN	TS PRIVATE
	LIMITED Petitioner	
	Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya
		Singh, Mr. Tarun Chanana, Advocates.
	versus	
	ASSISTANT COMMISSION	ER OF INCOME TAX, CIRCLE 22-2, DELHI & ANR Respondents
	Through	Mr.Ruchir Bhatia, Sr. Standing Counsel with Ms. Mansie Jain, Advocate.
3		
+	W.P.(C) 271/2022 & CM AP	PL.793/2022 (for stay)
	SHANKAR GROWTH FUND	OPVT LTD Petitioner
	Through	Mr. Venketesh Mohan Chaurasia, Advocates.
	versus	
	ACIT, CIRCLE 22(2), DELHI	I AND ORS Respondents
	Through	Mr. Ruchir Bhatia, Sr. SC with Ms. Mansie Jain, Advocate.
4		
4 +	W.P.(C) 387/2022 & CM AP	PI = 1117/2022 (for stay)
+	SOMNATH VIRMANI	Petitioner
	Through	Mr. Sunil Kumar Mukhi, Advocate.
	Versus $P(U \in 12(1))$ DEL U	
	DCIT CIRCLE 13(1) DELHI	•
	Through	Mr. Ajit Sharma, Sr. Standing Counsel for Revenue.

27.	09.2022	2 PRONOUNCMENT OF JUDGEMENTS
+	W.P.(C) 440/2022 & CM APP	L.1229/2022 (for stay)
	S N ENTERPRISES	Petitioner
	Through	Mr.Satyen Sethi & Mr.Arta Trana Panda, Advs.
	versus	
	INCOME TAX OFFICER & O	
	Through	Mr. Sanjay Kumar, Sr. SC with Ms. Easha Kadian, Advocate.
6		
+	W.P.(C) 471/2022 & CM APP S N ENTERPRISES	L.1327/2022 (for stay) 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 with Ms. Easha Kadian, Advocate.
7		
+		.1458/2022 (for stay) & CM APPL.13601/2022 (condonation of delay)
	ASHISH PODDAR	Petitioner
	Through versus	Mr. Samyak Jain, Adv.
	INCOME TAX OFFICER	
	WARD 54(1) & ANR.	Respondents
	Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing
0		Counsel for the Revenue.
8 +	W.P.(C) 511/2022 & CM APP	L.1484/2022
	SANTOSH INFRATECH	
	PRIVATE LIMITED	Petitioner
	Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
	versus	
	INCOME TAX OFFICER, WA	
		Respondents
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate.
		Mr.Neeraj, Mr.Sahaj Garg, Mr.Vedansh Anand, Mr.Rudra Paliwal and Mr.Sanjay Pal, Advs. for R-4.
0		Ms.Aakanksha Kaul, Mr.Manek Singh, Mr.Aman Sahani, Advocates for UOI.
9 +	W.P.(C) 576/2022 & CM APP	L.1636/2022 (for stay)
	MUKESH KUMAR JAIN	Petitioner
	Through	Mr. Purav Middha, Adv.

Versus

	PR. COMMISSIONER OF		
	INCOME TAX & ANR.	Respondents	
	Through	Mr. Abhishek Maratha, Sr. Standing Couns	sel for Revenue.
10			
+	W.P.(C) 592/2022 & CM AP	'PL.1678/2022 (for stay)	
	SATISH SINGHAL	Petitioner	
	Through	Mr. Venketesh Mohan Chaurasia, Advocate	es.
	versus		
	ACIT, CIR 22(2), DELHI &	ANR Respondents	
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Tiwari, Advocate.	Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
11			
+	W.P.(C) 758/2022 & CM AP	'PL.2160/2022 (for stay)	
	SANTOSH INFRATECH		
	PRIVATE LIMITED	Petitioner	
	Through versus	Mr. Ved Kumar Jain, Ms. Richa Mishra, A	dvocates.
	INCOME TAX OFFICER, W	ARD 22-3,	
	DELHI & ORS.	Respondents	
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel,	Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
		Tiwari, Advocate.	
12			
+	W.P.(C) 965/2022 & CM AP	PL.2752/2022 (for stay)	
	SULOCHNA GOEL	Petitioner	
	Through	Mr. Kapil Goel with Mr.Sandeep Goel, Ad	lvocates.
	versus		
	ASSISTANT COMMISSION	ER OF INCOME TAX CIRCLE 43(1) DELHI	
	Through		Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
		Tiwari, Advocate.	
13			
Ŧ	W.P.(C) 795/2022 & CM AP		
	RAJ KUMAR GOEL	Petitioner	
	Through versus	Mr. Kapil Goel with	Mr.Sandeep Goel, Advocates.
	ASSISTANT COMMISSION	ER OF INCOME TAX CIRCLE 43(1) & ORS	Respondents
	Through		ajahid, Jr. SC with Mr. Karan Pandey, Advocate.
14			
+	W.P.(C) 856/2022 & CM No	.2413/2022 (for stay)	
	ANAND GOEL	Petitioner	
	Through	Mr. Kapil Goel with	Mr.Sandeep Goel, Advocates.
	versus		

27.0	9.2022		4 PRONOUNCMENT OF J	UDGEMENTS
	ASSISTANT CON Respondents	MISSIONE	R OF INCOME TAX CIRCLE 43(1) DELHI AND ORS. & ANR.	
		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr.	. Karan Pandey, Advocate.
15				
+	W.P.(C) 900/2022 DEEPAK GOEL	& CM No.2	551/2022 (for stay) Petitioner	
		Through versus	Mr. Kapil Goel with	Mr.Sandeep Goel, Advocates.
	ASSISTANT CON	AMISSIONE	R OF INCOME TAX CIRCLE 43 1 DELHI AND ORS & ANR.	Respondents
		Through	Mr.Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv.	Respondents
16 +	W P (C) 1057/202	2 & CM API	PL.3029/2022 (for stay)	
·	ONE POINT REA			
		Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.	
		versus		
	INCOME TAX OF	FFICER, WA	RD 19-1, DELHI & ORS.	
		Theory	Respondents Mr. Duracet Dei, Sr. SC with Mr. A deche Mwichid, Jr. SC with Mr.	Karan Dandary Advacate
		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Mr.Kamal Kant Jha, SPC for UOI with Mr. Animesh Mani	-
17				
+	W.P.(C) 1094/202 Mark Gulati	2 & CM API	PL.3117/2022 (for stay) Petitioner	
		Through versus	Mr. Nagesh Behl with Mr. Ambrish Dhawan, Advocates.	
	ITO WARD 52(1)	DELHI & Al	NR Respondents	
		Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Nargotra, Advocate.	Jr. Standing Counsel and Mr. Shray
18				
+			PL.3729/2022 (for stay) TE LIMITED Petitioner	
		Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Singh, Mr. Tarun Chanana, Advocates.	Ms. Ananya Kapoor, Ms. Soumya
		versus		
	ASSISTANT CON	AMISSIONE	R OF INCOME TAX, CIRCLE 22-2, DELHI & ANR.	Respondents
		Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr Tiwari, Advocate.	•

19		
+	W.P.(C) 1380/2022 & CM APF	PL 4001/2022 (for stav)
·	SHALU AGRAWAL	Petitioner
	Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
	versus INCOME TAX OFFICER, WAI	2D 50 2 DELHL& OBS
	INCOME TAX OFFICER, WAI	Respondents
	Through	Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv.
20		
+	W.P.(C) 1381/2022 & CM APF	PL.4003/2022 (for stay)
	SHALU AGRAWAL	Petitioner
	Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
	versus	
	INCOME TAX OFFICER, WAI	RD 59-2,
	DELHI & ORS.	Respondents
	Through	Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv.
21		
+	W.P.(C) 1624/2022 & CM APP	
	STAR WIRE INDIA LIMITED	Petitioner
	Through	Mr.Arnav Kumar, Mr. Rajat Mittal, Advs.
		R OF INCOME TAX CIRCLE 22 (2) DELHI & ANR Respondents
	Inrougn	Mr.Ruchir Bhatia, Sr. Standing Counsel with Ms.Mansie Jain, Adv.
22		
+	W.P.(C) 1650/2022 & CM APP	2L.4777/2022 (for stay)
	M/S PERFECT POLYCHEM	
	PRIVATE LIMITED	Petitioner
	Through	Mr. Arzoo Raj, Adv.
	versus	
	OFFICE OF THE INCOME TA	X
	OFFICER	Respondent
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
		Tiwari, Advocate.
23		
+	W.P.(C) 1756/2022 & CM APP	2L.5066/2022 (for stay)
	ONE HEIGHT COLONIZERS	
	PRIVATE LIMITED	Petitioner
	Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.

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

versus

INCOME TAX OFFICER, WARD 19-1,

DELHI & ORS.

..... Respondents

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

27.09.2022

5

PRONOUNCMENT OF JUDGEMENTS

27.09.2022	6

24			
+	W.P.(C) 1759/2022 Star Wire India I		Petitioner
			Mr.Arnav Kumar, Mr. Rajat Mittal, Advs.
		ersus	ivit./ tinav ixumar, ivit. Rajat ivittar, / tavs.
			OF INCOME TAX CIRCLE 22(2), DELHI & ANR Respondents
25	1	Through	Mr. Ruchir Bhatia, Sr. Standing Counsel with Ms. Mansie Jain, Adv.
<u> </u>	W.P.(C) 1761/2022 &	& CM APPL	
	BTM EXPORTS LIM		Petitioner
	T	Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.
	ve	ersus	
	INCOME TAX OFFIC	, ,	
	CIRCLE 4-2 DELHI A		Respondents
	T	Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.
26	W D (C) 1027/2022 0		
+	KESAR DASS AROR		L.5566/2022 (for stay) Petitioner
			Mr. Nagesh Behl with Mr. Ambrish Dhawan, Advocates.
	-	i in o ugn	
	ve	ersus	
	ITO WARD 62(1) DE	ELHI & ANF	R Respondents
	T	Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.
27			
27 +	W.P.(C) 2006/2022 &	& CM APPI	L.5758/2022 (for stay), CM APPL. 13914/2022 (condonation of delay)
	PRATYUSH HANDA	4	Petitioner
	Т	Through	Dr.Rakesh Gupta, Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.
	ve	ersus	
	INCOME TAX OFFIC	CER WARE	D 54(1),
	DELHI & ANR.		Respondents
	T	Through	Mr.Zoheb Hossain, Sr. Standing Counsel with Mr.Vipul Agarwal & Mr.Parth Semwal, Jr. Standing Counsel.
28	M D (C) 2007/2022		
+	W.P.(C) 2007/2022 AJAY GUPTA		Petitioner
		Through	Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Advs.
		ersus	Toki Susini ix Toki wu und Dr. Mundu Toki Wu, Aktys.
	INCOME TAX OFFIC	CER	Respondent
		CER Through	Respondent Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.

29			
+	W.P.(C) 2012/2022		
	NIRAJ AGARWAL		Petitioner
	Th	rough	Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Advs. versus
	INCOME TAX OFFIC	ER	Respondent
20	Th	rough	Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Vipul Agarwal & Mr. Parth Semwal, Jr. Standing Counsel.
30 +	W.P.(C) 2016/2022 & (CM APPI	
	MEENA CHAWLA		Petitioner
	I N	rough	Mr.Deepak Singh Thakur, Mr.Ankit Kashyap & Mr.Shubham Bhardwaj and Mr. Navjot Singh, Advs.
	ver	sus	
	INCOME TAX OFFIC	ER WARI	
	DELHI & ANR	marrah	Respondents
	1 n	rough	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.
31			
+	W.P.(C) 2087/2022 & (
	JASWANT RAI GROV		Petitioner
	111	rough	Mr. Paras Chaudhry & Mr.Dhananjay Grover, Advs.
	ver	sus	
	ASSISTANT COMMIS	SSIONER	OF
	INCOME TAX & ANR	ર .	Respondents
	Th	rough	Mr.Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.
32		~	
+			L.6149/2022 (for interim relief), CM APPL. 13913/2022 (for condonation of delay)
	PRATYUSH HANDA		Petitioner
	111	rough	Dr.Rakesh Gupta, Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.
	ver	sus	
	INCOME TAX OFFIC	ER	
	WARD 54(1) DELHI &	& ANR.	Respondents
	Th	rough	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.
33			
+	W.P.(C) 2238/2022 & (CM APPI	L.6435/2022 (for exemption)

ASHOK KUMAR SHARMA HUF Petitioner

8

PRONOUNCMENT OF JUDGEMENTS

27.0	09.2022		8 PRONOUNCMENT OF JUDGEMENTS
		Through	Ms.Mitika Choudhary, Adv.
		versus	
	INCOME TAX O	FFICER WA	RD
	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 with Mr. Saurav Sharma and Mr. Rahul Ranjan, Advocates.
34			
+	W.P.(C) 2241/202	22 & CM AP	PL.6440/2022 (for stay)
	SHIVA ASPHAL		
PRIV	VATE LIMITED		Petitioner
		Through	Ms.Mitika Choudhary, Adv.
		versus	
	INCOME TAX O	FFICER	
	WARD 23(1) & C	DRS.	Respondents
		Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
		C	Tiwari, Advocate.
			Mr. Jitesh Vikram Srivastava SPC with Mr. Prajesh Vikram Srivastava, Advocate for UOI.
			Mr.Vikrant N.Goyal, Advocate with Mr.Shikhar Sardana, Advocate.
35			
+	W.P.(C) 2265/202	22 & CM AP	PL.6519/2022 (for stay)
	URBAN PUNJAH	3	Petitioner
		Through	Ms.Mitika Choudhary, Adv.
		versus	
	ASSISTANT CO	MMISSIONE	R OF INCOME TAX, CENTRAL CIRCLE-17 & ORS Respondents
		Through	Mr.Kunal Sharma, Sr. SC with Mr.Zehra Khan, Jr. SC and Mr. Shray Nargotra, Adv.
			Mr.Nawal Kishore Jha Adv SPC with Ms.Kalpana Jha, Adv. for R-2.
36			
+	,		PL.6573/2022 (for stay)
	MAHENDER KU	MAR KASH	YAP Petitioner
		Through	Ms.Mitika Choudhary, Adv.
		versus	
	INCOME TAX O	FFICER	
	WARD 67(1), &		Respondents
		Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
			Tiwari, Advocate.
			Ms.Saroj Bidawat, Sr. Panel Counsel for UOI.
37			
+	W.P.(C) 2290/202		PL.6582/2022 (for stay)

SLG GLOBAL TEX PRIVATE

	LIMITED		Petitioner
		Through	Ms.Mitika Choudhary, Adv.
		versus	
	ASSISSTANT CO	MMISSIONE	ER 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.
38			
+	W.P.(C) 2339/202		
	SWIFT REALTEC	CH PRIVATE	
	LIMITED		Petitioner
		Through	Mr.Ajay Wadhwa, Mr. Snehil Jha, Advocates.
		versus	
	INCOME TAX OF		
	WARD 22(3) DEL		Respondents
20		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
39	W D (C) 2257/202	2	DI (790/2022 (for stor) & CM ADDI 10557/2022 (for stor)
+	PUNEET GHAI		PL.6789/2022 (for stay) & CM APPL. 19557/2022 (for stay) Petitioner
	FUNCEI UIIAI	Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya
		Through	Singh, Mr. Tarun Chanana, Advocates.
		versus	Shigh, Mr. Turun Chanana, Advocates.
	INCOME TAX OF		
	WARD 59-3, DEL		Respondents
		Through	Ms.Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, Jr. Standing Counsel &
		C	Mr.Udit Sharma, Adv.
40			
+	W.P.(C) 2378/202	2 & CM APP	PL.6834/2022 (for stay)
	GAUTAM CHAN	D JAIN	Petitioner
		Through	Ms.Mitika Choudhary, Adv.
		versus	
	ASSISTANT COM		R OF INCOME TAX, CIRCLE 58 (1) & ORS Respondents
		Through	Mr. Ajit Sharma, Sr. Standing Counsel.
41			Ms. Archana Gaur, Advocate for UOI.
41 +	W.P.(C) 2441/202	2 & CM APP	PL.7047/2022 (for stay)
	M/S SAGAR POL	YCHEM PVT	
		Through versus	Mr. Arzoo Raj, Adv.
	OFFICE OF THE	INCOME	
	TAX OFFICER		Respondent
		Through	Mr.Ruchir Bhatia, Sr. Standing Counsel with Ms.Mansie Jain, Adv.

42		
+	W.P.(C) 2442/2022 & CM AP M/S SAGAR POLYCHEM	PL.7049/2022 (for stay)
	PRIVATE LIMITED	Petitioner
	Through	Mr. Arzoo Raj, Adv.
	Through	With Mi200 Ray, May.
	versus	
	OFFICE OF THE INCOME	
	TAX OFFICER	Respondent
	Through	Mr.Ruchir Bhatia, Sr. Standing Counsel with Ms.Mansie Jain, Adv.
43		
+	W.P.(C) 2452/2022 & CM AP	PL.7066/2022 (for stay)
	MR. VIJAY KUMAR GOEL	Petitioner
	Through	Mr. Arzoo Raj, Adv.
	versus	
	OFFICE OF THE INCOME	
	TAX OFFICER	Respondent
	Through	Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.
44	W D (C) 251 (2022 0 CM AD	
+	W.P.(C) 2516/2022 & CM AP	PL./200/2022 (for stay) Petitioner
	GAGAN CHADHA	Mr. Nitin Gulati and Mr. Satyalipsu Ray, Advocates.
	Through Versus	Wir. With Ouldtr and Wr. Satyanpsu Ray, Advocates.
	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 Counsel.
45		Counsel.
+	W.P.(C) 2523/2022	
	SECOM SERVICES INDIA PVT. LTD.	Petitioner
	Through	Mr.Akshat Gupta, Adv.
	Through	
	Versus	
	UNION OF INDIA & ORS.	Respondents
	Through	Mr.Virender Pratap Singh Charak, and Ms.Shubhra Parashar, Advs. for UOI.
	5	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
		Tiwari, Advocate.
46		

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

	EVOLVE BRAND	DS	
	PRIVATE LIMIT	ED	Petitioner
		Through	Mr.Piyush Kaushik, Adv.
		versus	
	PRINCIPAL COM	IMISSIONER	COF INCOME TAX, DELHI-1 & ANR Respondents
	I KINCH AL CON	Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray
		Through	Nargotra, Advocate.
47			
+	W.P.(C) 2669/202	2 & CM No.7	7649/2022 (for stay)
	T S AND SONS H	IUF	Petitioner
		Through	Mr. Gaurav Jain, Ms. Akshita Goel and Mr. Shubham Gupta, Advocate.
			Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.
		Versus	
	ASSISTANT CON	MISSIONEI	R OF INCOME TAX, CIRCLE 43(1), DELHI Respondent
		Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.
48			
+	W.P.(C) 2705/202	2 & CM API	PL.7720/2022 (for stay)
	M/S PERFECT PC	DLYCHEM	
	PRIVATE LIMIT	ED	Petitioner
		Through:	Mr. Arzoo Raj, Adv.
		versus	
	OFFICE OF THE	INCOME	
	TAX OFFICER		Respondent
	In an officer	Through :	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
		1110081	Tiwari, Advocate.
49			
+	W.P.(C) 2764/202	2 & CM API	PL.7927/2022 (for stay)
	MS. MANJU KUN	MARI	
	PREMSAGAR PR	ASAD	Petitioner
		Through	Mr. Arzoo Raj, Adv.
		versus	
	OFFICE OF THE	INCOME	
	TAX OFFICER		Respondent
		Through	Ms.Vibhooti Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, Jr. Standing Counsel & Mr.Udit Sharma, Adv.

27.0	9.2022		12	PRONOUNCMENT O	F JUDGEMENTS
50					
+	W.P.(C) 2835/20	22 & CM AP	PL.8162/2022 (for stay	y)	
	ANKIT JAIN		Petitioner		
		Through versus	Mr.Anuj Aggarwal,	ASG for GNCTD Ms.Ayushi Bansal & M	Mr.Sanyam Suri, Advs.
	PRINCIPAL CHI	EF COMMIS	SIONER		
	OF INCOME TA	X, & ANR.	Responder	nts	
		Through	Mr.Ajit Sharma, Sr.	Standing Counsel.	
		C C	Ms.Archana Gaur, A	-	
51					
+	W.P.(C) 2853/20	22 & CM AP	PL.8220/2022 (for stay	y)	
	SANJU AGARW		Petitione		
		Through versus	Mr.Gagan Gupta and	d Mr. P. Roychaudhuri, Adv.	
	ITO, WARD 54 (1), DELHI &	ANR Respond	lents	
		Through	1	Sr.SC, Ms.Easha Kadian, Jr.Standing Cour	nsel.
52					
+	W.P.(C) 2861/20	22 & CM AP	PL.8267/2022 (for stag	y)	
	P.K. MARKETIN	IG COMPAN	Y Petitioner		
		Through	Mr.Anuj Aggarwal,	ASG for GNCTD Ms.Ayushi Bansal & N	Mr.Sanyam Suri, Advs.
		versus			
	PRINCIPAL CH		SIONER OF INCOME		Respondents
		Through		tra, Sr.SC. with Mr. Shaliendra Singh and	
= 2			Ms.Manisha Agrawa	al Narain, CGSC with Mr. Aditya Singh D	Deshwal Advocate for UC
53			DI 9570/2022 (for sta		

	PRINCIPAL CHIEF COMMIS	SIONER OF INCOME TAX, & ANR.	Respondents
	Through	Ms.Vibhooti Malhotra, Sr.SC. with Mr. Shaliendra Singh	n and Mr. Udit Sharma, Advocates.
		Ms.Manisha Agrawal Narain, CGSC with Mr. Aditya Sir	ngh Deshwal Advocate for UOI.
53			
+	W.P.(C) 2956/2022 & CM AP	PL.8579/2022 (for stay)	
	SAGARI LEATHERS PVT. LT	D Petitioner	
	Through	Mr.Sandeep Chilana, and Ms.Shambhavi Sinha, Mr.Pr. Mr.Abdullah Tanveer, Advocates.	iyojeet Chatterjee, Mr.Shekhar Sharma and
	versus		
	PRINCIPAL COMMISSIONER	R OF INCOME TAX DELHI AND ANR.	Respondents
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar G Tiwari, Advocate.	Supta, Jr. Standing Counsel and Mr. Utkarsh
54			
+	W.P.(C) 3038/2022 & CM AP	PL.8822/2022 (for stay)	
	M/S SANT SANDESH MEDIA	A AND COMMUNICATION PVT. LTD.	Petitioner
	Through	Mr.Rishab Singla & Mr. Pawan Shree Agrawal, Advs.	
		Mr. V.P. Gupta and Mr. Anunav Kumar, Advocates.	
	versus		
	INCOME TAX OFFICER		
	WARD 22(3) DELHI AND AN	R Respondents	
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar G	Supta, Jr. Standing Counsel and Mr. Utkarsh

27.09.2022			13 PRONOUNCMENT OF JUDGEMENTS	
			Tiwari, Advocate	
55				
+	W.P.(C) 3070/202 CONCEPT INFRA		PL.8881/2022 (for stay)	
	PVT LTD		Petitioner	
		Through versus	Mr.Rajeev Sharma & Mr.Aditya Sharma with Mr. Shubham Bhardwaj, Advs.	
	INCOME TAX D		T, OFFICE CER WARD -6 (1),	
	DELHI AND ANI		Respondents	
		Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel.	
56				
+			PL.8887/2022 (for stay)	
	ABHISHEK AGG		Petitioner	
		Through	Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.	
		versus		
	ITO WARD 54 (1) DELHI & A	ANR Respondents	
		Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel.	
57				
+	W.P.(C) 3080/202 DEEPAK AGGAI		PL.8923/2022 (for stay) Petitioner	
	DEEPAK AGGAI	Through	Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.	
		Through	Miller Royenadahari Wille Miller Gupta, Mavocates.	
		versus		
	ITO WARD 54(1)	, DELHI & A	NR Respondents	
		Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr.Shray Nargotra, Advocate.	7
58				
+			PL.8927/2022 (for stay)	
	DEEPAK AGGAI		Petitioner	
		Through versus	Mr. P. Roychaudhuri with Mr.Gagan Gupta, Advocates.	
	ITO WARD 54 1,	DELHI & AN	NR Respondents	
		Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray	y
59			Nargotra, Advocate.	
37				

27.0	J9.2022	14	PRONOUNCMENT OF JUDGEMENTS
+	W.P.(C) 3290/2022 & CM AP	PL.9559/2022 (f	or stav)
	RAJEEV KUMAR AGGARW		
	Through	Mr.Sourav Vi	g & Mr.Tushar Gupta, Advs.
	versus		
	INCOME TAX OFFICER		
	CIRCLE 58 (1) & ORS.	Res	pondents
	Through		Maratha, Sr. Standing Counsel.
<u>(</u>)		Mr.Awadhesh	Kumar Singh, Adv. for R-2 & R-3.
60	W D (C) 2201/2022 8- CM AD	DI 0561/2022 (f	
+	W.P.(C) 3291/2022 & CM AP ALOK KUMAR AGGARWAI		
	Through		g & Mr.Tushar Gupta, Advs.
	versus	111120010101111	
	INCOME TAX OFFICER		
	CIRCLE 58 (1) & ORS.	Res	pondents
	Through		Malhotra, Sr. Standing Counsel with Mr.Shailendra Singh, Jr. Standing Counsel &
		Mr.Udit Sharr	
61		Mr.Awadhesh	Kumar Singh, Adv. for R-2 & R-3.
+	W.P.(C) 3438/2022 & CM AP	PL.10035/2022	
·	STRATAGEM PORTFOLIO		
	(P) LTD	Pe	titioner
	Through	Mr.Gautam Ja	in & Mr.Piyush Kumar Kamal, Advs.
	Versus		
	A SSIST A NT COMMISSIONE	D OF INCOME '	TAX CIRCLE 22(2) DELHI & ANR Respondents
	Through		atia, Sr. Standing Counsel with Ms.Mansie Jain, Adv.
	Through	WII.Rueim Di	unu, or. Sumuning Counser with Mis.Muniste Juni, Play.
62			
+	W.P.(C) 3503/2022 & CM AP	PL. 10328/2022	
	BHOLENATH FOODS LIMIT		
	Through	Mr Rishabh Ja	in, Adv.
	versus		
	DY. COMMISSIONER OF IN	COME TAX, CII	RCLE-4(2)
	NEW DELHI	Resp	ondent
	Through		rma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray
		Nargotra, Adv	vocate.
63 -	W D (C) 3515/2022		
+	W.P.(C) 3525/2022 UMESH KUMAR GUPTA AS	LEGAL HEIR	DECEASED
	SAROJ BALA GUPTA	LEGAL HEIR C	
	Since Billi Ou IA	1 01	

PRONOUNCMENT OF JUDGEMENTS

27.09.2022

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PRONOUNCMENT OF JUDGEMENTS

		Through versus	Mr. Sushil K Tekriwal and Dr.Mamta Tekriwal, Advs.
	INCOME TAX OF	FICER Through	Respondent Mr Ajit Sharma, Sr Standing Counsel.
64 +	W.P.(C) 3595/2022 UMESH KUMAR		Petitioner Mr. Sushil K. Tekriwal, Advocate with Dr. Mamta Tekriwal, Advocate.
		versus	
	INCOME TAX OF	FICER Through	Respondent Mr. Ajit Sharma, Advocate.
65			
+	W.P.(C) 3628/2022 Sandeep Jain	2 & CM APP	2L. 10/49/2022
		Through versus	Mr.Arnav Kumar, Mr. Rajat Mittal, Advs.
	ASSISTANT COM	MISSIONER Through	R OF INCOME TAX CIRCLE 22 (2), DELHI & ANR Respondents Mr. Sunil Kumar Agarwal, Sr. SC with Mr. Tushar Gupta, Jr.SC, Mr.Utkarsh Tiwari, Advs.
66 +	W.P.(C) 3630/2022 Sandeep Jain	2 & CM APP	PL. 10759/2022
	SANDEEF JAIN	Through	Mr.Arnav Kumar, Mr. Rajat Mittal, Advs.
		versus	
	ASSISTANT COM		
	TAX CIRCLE 22 2	DELHI & A Through	 NR Respondents Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate
67			
+	W.P.(C) 3692/2022	2 & CM APP	PL.10960/2022
	MANSI AGGARW		Petitioners
		Through versus	Mr. Abhishek Garg, Advocate with Mr. Aayush Kuchhal, Mr. Yash Gaiha, Advocates.
	INCOME TAX OF	FICER	
	WARD 62(1) & AN	NR.	Respondents
		Through	Mr. Sanjay Kumar & Ms. Easha Kadian, Advocates.

68					
+	+ W.P.(C) 3699/2022 & CM APPL.10974/2022				
	RAKESH KUMAR AGGARWAL Petitioner				
	Through	Mr. P. Roychaudhuri with Mr. Gagan Gupta, Advocates.			
	versus				
	ACIT, CIRCLE - 59(1),				
	DELHI & ANR.	Respondents			
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh			
60		Tiwari, Advocate			
69 +	W.P.(C) 3708/2022 & CM API	PL.11015/2022			
	PARAG GUPTA (SINCE DECI				
	THROUGH HIS LEGAL REPR	ESENTATIVES			
	- SH. PREM CHAND GUPTA	Petitioner			
	Through	Mr. Abhishek Garg, Advocate with Mr. Aayush Kuchhal, Mr. Yash Gaiha, Advocates.			
	versu	IS			
	INCOME TAX OFFICER				
	WARD 62(1) & ANR.	Respondents			
	Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.			
70	W D (C) 2759/2022 & CM AD	01 11107/2022			
+	W.P.(C) 3758/2022 & CM API Shiv Kumar Goel	L.III8//2022 Petitioner			
	Through	Mr. T.M. Shivakumar, Adv.			
	Through				
	versus				
	ASSISTANT COMMISSIONEI	R OF			
	INCOME TAX CIRCLE 22(2),				
	DELHI & ANR.	Respondents			
	Through	Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.			
71					
+	W.P.(C) 3774/2022 & CM API	PL.11216/2022 (for interim relief)			
	PREM CHAND GUPTA	Petitioner			
	Through	Mr. Abhishek Garg, Mr. Aayush Kuchhal and Mr. Yash Gaiha, Advs.			
	versus				
	ASSISTANT COMMISSIONE	R OF INCOME			
	TAX CIRCLE 58(1), DELHI &	ANR Respondents			
	Through	Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.			

72						
+	W.P.(C) 3780/202	2 & CM AP	PL.11228/2022			
	SHIV KUMAR G	DEL	Petitioner			
		Through	Mr. T.M. Shivakumar, Adv.			
		versus				
	ASSISTANT CON	AMISSIONE	R OF			
	INCOME TAX CI					
	DELHI & ANR.	- ())	Respondents			
		Through	Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.			
73						
+	W.P.(C) 3804/202					
	SHANTI LAL PO		Petitioner			
		Through	Mr. Nitin Gulati, Ms Reena Gulati, Advs.			
		versus				
	ASSISTANT CON	AMISIONER	OF			
	INCOME TAX CI	RCLE 59(1),				
	DELHI & ANR.		Respondents			
74		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 G		Petitioner			
		Through	Mr. T.M. Shivakumar, Adv.			
		versus				
	ASSISTANT CON	AMISSIONE	R OF			
	INCOME TAX CI	RCLE 22(2),				
	DELHI & ANR.		Respondents			
		Through	Mr. Ruchir Bhatia, Sr. SC with Ms. Mansie Jain, Adv for Revenue.			
75	MA D (C) 2017/202		DI 11311/2022			
+	W.P.(C) 3817/202					
	INDRA PORWAL		Petitioner Mr. Nitin Culati, Ma Raana Culati, Adva			
		Through versus	Mr. Nitin Gulati, Ms Reena Gulati, Advs.			
	ASSISTANT COM	AMISIONER	OF			
	INCOME TAX CI	RCLE 59(1),				
	DELHI & ANR.		Respondents			
		Through	Ms. Vibhooti Malhotra, Sr. SC with Mr. Shailendra Singh, Jr. SC and Mr.Udit Sharma, Adv.			
76						

W.P.(C) 3831/2022 & CM APPL.11371/2022 + DAVINDER BAJAJ Petitioner

77 +

78 +

79 +

80 +

		OF Respondents Mr. Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC. Ms. Archana Gaur, Adv. for UOI.
DELHI & ORS. Thr		Mr. Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC.
Thr	rough	Mr. Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC.
	rougn	
W. D. (C) 207(/2022. 0. (
W D (C) 207(2022 0 /		
W.P.(C) 3876/2022 & C	CM APP	L.11537/2022
DEEPAK CHOUDHAR		Petitioner
	rough	Mr. Nitin Gulati, Ms Reena Gulati, Advs.
vers	U	
ASSISTANT COMMIS	IONER (DF INCOME
TAX CIRCLE 60(1),		
DELHI & ANR.		Respondents
Thr	rough	Mr. Vibhooti Malhotra, Sr. Standing Counsel with Mr. Shailendra Singh, Mr. Udit Sharma,
		Advocates.
W.P.(C) 3942/2022 wit	h CM AI	PPL. 11747/2022
UMA GOEL		Petitioner
Thr	rough	Mr. T.M. Shivakumar, Adv.
vers	sus	
ASSISTANT COMMIS	SIONER	OF INCOME TAX
CIRCLE 22(2), DELHI	& ANR.	Respondents
Thr	rough	Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.
W.P.(C) 3951/2022 with	h CM AI	
UMA GOEL		Petitioner
	-	Mr. T.M. Shivakumar, Adv.
ASSISTANT COMMIS		OF
INCOME TAX CIRCLI	E 22(2),	
DELHI & ANR.		Respondents
Int	rough	Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.
W.P.(C) 4020/2022 & C		PL.12027/2022
SAHIL HOME LOOM	ГЕХ	
PRIVATE LIMITED		Petitioner
Thr	rough	Mr. Sunil Kumar Mukhi, Advocate.

		versus	
	ITO, WARD-22(1) DELHI & A	ANR Respondents
		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
81 +	W.P.(C) 4045/202	2	
·	ANIL KUMAR	-	Petitioner
		Through	Mr. Dinesh Mohan Sinha, Advocate.
		versus	
	INCOME TAX OF	FFICER	
	AND ANR.	Through	Respondents Mr. Aiit Sharma, Advocate
		Through	Mr. Ajit Sharma, Advocate.
82			
+	W.P.(C) 4174/202	2	
	MEGHA JAIN	TT1 1	Petitioner
		Through	Mr. Dinesh Mohan Sinha, Advocate.
		versus	
	INCOME TAX OF	FFICER & AN	NR Respondents
		Through	Mr. Ajit Sharma, Advocate.
83			
+	W.P.(C) 4177/202	2, C.M.APPI	Ls.12521-22/2022
	SHYAMPREM ES		
	(FORMERLY KN	OWN AS SP	IL III
	FINANCIAL SER	VICES PVT.	LTD.) Petitioner
		Through	Mr. Nitin Gulati, Ms Reena Gulati, Advs.
		versus	
	ASSISTANT COM	MISSIONE	R OF INCOME
	TAX CIRCLE 22(2	2), DELHI &	ANR Respondents
		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
			Ms. Archana Gaur, Adv. for UOI.
84			
+	W.P.(C) 4187/202	2 & CM API	PL. 12540/2022
	SHANKER LAL S	SINGHANIA	
		Through versus	Mr. Kapil Goel with Mr.Sandeep Goel, Advocates.
	ASSISTANT COM	IMISSIONEI	? OF
	INCOME TAX CI		

20

PRONOUNCMENT OF JUDGEMENTS

DELHI AND ORS Respondents Through Mr. Ajit Sharma, Advocate

85

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

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

versus

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

86

+ W.P.(C) 4266/2022

N M INDUSTRIES LIMITED

..... Petitioner

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

versus

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

- 87 W.P.(C) 4408/2022 & CM APPLs.13142-43/2022 +**BRIJ BHUSHAN GUPTA** Petitioner Mr. Brij Bhushan Gupta, Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sahil Kumar, Advocates. Through versus ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 59-1, DELHI & ANR. Respondents Ms. Vibhooti Malhotra, Sr. Standing Counsel with Mr. Shailendera Singh and Mr. Udit Sharma, Through Advs. 88 +W.P.(C) 4459/2022 & CM APPLs.13299-13300/2022 **BRIJ BHUSHAN GUPTA** Petitioner Mr. Brij Bhushan Gupta, Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sahil Kumar, Advocates. Through 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.

27.0	J9.2022	21 PRONOUNCMENT OF JUDGEMENTS			
00					
89					
+	W.P.(C) 4507/2022 & CM Al				
	PAWAN CHAUDHARY	Petitioner			
	Through	Mr. Venketesh Mohan Chaurasia, Advocates.			
	versus				
	ITO, WARD 35(5), DELHI &				
0.0	Through	Mr. Sanjay Kumar with Ms. Easha Kadian, Advocates.			
90					
+	W.P.(C) 4567/2022 & C.M.N				
	BHUSHAN LAL PANDITA	Petitioner			
	Through	Mr.Jaspal Singh Sethi with Mr.Gaurav Gupta, Advocates.			
	versus				
	INCOME TAX OFFICER				
	WARD 67(1) NEW DELHI	Respondent			
	Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh			
		Tiwari, Advocate.			
91					
+	W.P.(C) 4584/2022 & C.M.N				
		RIAL JEEVAN VIGYAN TRUST SOCIETY Petitioner			
	Through	Mr.Mudit Bansal and Mr. Ramesh Kumar Jain, Advocates.			
	versus				
	THE DCIT CIRCLE				
	EXEMPT 1 (1) DELHI	Respondent			
	Through	Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.			
03					
92					
+	W.P.(C) 4692/2022 & C.M.N				
	LOTUS HERBALS PVT LTD				
	Through	Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal			
	Votava	and Mr. Aditeya Bali, Advocates.			
	versus				
		ER OF INCOME TAX & ANR.			
	ASSISTANT COMMISSION				
	Through	Respondents			
	Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.			
		Couliser for the Revenue.			
93					
93 +	W P (C) 4605/2022 CM ADI	PL. 14053/2022, CM APPL. 14263/2022			
1	BRIJ BHUSHAN GUPTA	Petitioner			
	Through	Mr. Brij Bhushan Gupta, Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sahil Kumar, Advocates.			
	Through	m. Enj Brushan Supta, m. Sam Kapoor, m. Sanat Kapoor, m. Sami Kumar, Auvocates.			
	Versus				
	v ci sus				

PRONOUNCMENT OF JUDGEMENTS

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PRONOUNCMENT OF JUDGEMENTS

	ASSISTANT COMMISSIONER OF		
	INCOME TAX,		
	CIRCLE 59-1, DELHI & ANR.	Respondents	
	Through	Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.	
94		1.40.41/2022	
+	W.P.(C) 4697/2022, CM APPL.		
	MOHIT BAJAJ	Petitioner	
	Through	Mr. Kushank Sindhu, Ms. Gazal Ghai, Mr. Anmol Singh, Mr, Baibhav and Mr. Aditya Sain, Advocates.	
	versus		
	UNION OF INDIA AND ORS	Respondents	
	Through	Mr. Mohit Sharma, Sr. Panel counsel for UOI.	
		Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.	
95			
+	W.P.(C) 4777/2022, C.M.APPL		
	VINAY KUMAR DHINGRA	Petitioner	
	Through	Mr.Mudit Bansal and Mr. Ramesh Kumar Jain, Advocates.	
	versus		
	INCOME TAX OFFICER WAR		
	DELHI	Respondent	
	Through	Mr. Sanjay Kumar, Ms. Easha Kadian, Advocates.	
96			
90 +	W.P.(C) 4791/2022, C.M.APPL	14335/2022	
I	AJANTA POLYMERS		
	PRIVATE LIMITED	Petitioner	
	Through	Mr. Gaurav Jain, Ms. Akshita Goel and Mr. Shubham Gupta, Advocate.	
	versus		
	ASSISTANT COMMISSIONER	OF	
	INCOME TAX CIRCLE 1(1)		
	DELHI AND ANR	Respondents	
	Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing	
		Counsel for the Revenue.	
97			
+	W.P.(C) 4798/2022		
	ASHISH JAIN	Petitioner	
	Through	Mr. Dinesh Mohan Sinha, Advocate.	
	versus		

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INCOME TAX OFFICER	
AND ANR	Respondents
Through	Mr. Ajit Sharma, Advocate.
W.P.(C) 4801/2022	
RAJIV GUPTA HUF	Petitioner
Through	Mr.Ajay Wadhwa, Mr. Snehil Jha, Advocates.
versus	
INCOME TAX OFFICER	
WARD 54 1 & ORS.	Respondents
Through	Mr. Kunal Sharma, Advocate.

99

98 +

F	W.P.(C) 4808/2022, C.M.API	PL.14372/2022
	MR. NEERAJ AGGARWAL	Petitioner
	Through	Mr. S. Krishnan, Advocate.

versus

 THE ASSISTANT COMMISSIONER OF

 INCOME TAX & ANR.
 Respondents

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

100

+	W.P.(C) 4818/2022, C.M.APPL	s.14395-96/2022
	VINOD KUMAR GUPTA HUF	Petitioner
	Through	Mr.Ved Kumar Jain, Ms. Richa Mishra, Advocates.
	versus	
	ASSISTANT COMMISSIONER	OF
	INCOME TAX,	
	CIRCLE - 43-1 & ORS.	Respondents
	Through	Mr.Puneet Rai with Ms.Adeeba Mujahid and Mr. Karan Pandey, Advocates.
101		
+	W.P.(C) 4811/2022, C.M.APPL.	.14380/2022
	M/S. CIGMA EVENTS P LTD	Petitioner
	Through	Mr. S. Krishnan, Advocate.

versus

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

102

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

24

	BC EXPORTS		Petitioner			
		Through	Dr.Rakesh Gupta, Mr.Somil Agarwal & Mr.Anshul Mittal, Advocates.			
		versus				
	ASSISTANT COM	IMISSIONEI	R OF			
	INCOME TAX CI	RCLE 58(1),				
	DELHI & ANR.		Respondents			
		Through	Ms. Vibhooti Malhotra, Advocate with Mr. Shailendra Singh and Mr. Udit Sharma, Advocates.			
103						
+	W.P.(C) 4892/202	2, C.M.APPI	L.14640/2022			
	NITIN SAXENA		Petitioner			
		Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.			
		versus				
	ASSISTANT COM INCOME TAX,	IMISSIONEI	ROF			
	CIRCLE 49-1 & A	NR.	Respondents			
		Through	Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.			
104						
+	W P (C) 4919/202	2. CM APPI	.s. 14682/2022, 17829/2022, 26875/2022 & 28266/2022			
·		CLASSIC FINCAP PRIVATE LIMITEDPetitioner				
		Through:	Ms. Prem Lata Bansal, Sr. Advocate with Mr. Divyanshu Agarwal, Advocate.			
		versus				
	INCOME TAX OF	FICER & AN	NR Respondents			
		Through:	Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray			
10.			Nargotra, Advocate.			
105			DI 14/00/2022			
+	W.P.(C) 4924/202					
	JAGMOHAN GAI					
	DIRECTOR OF C					
	ESTATE DEVELO					
		Through	Mr. Vijay K Singh, Advocates.			
		versus				
	UNION OF INDIA	& ORS.	Respondents			
		Through	Ms. Saroj Bidawat, Advocate for UOI.			
			Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Sewwal, Junior Standing Counsel for the Revenue.			
106			Counsel for the Revenue.			
100						

+ W.P.(C) 4946/2022, C.M.APPL.14724/2022 KARNIK RAJAT Petitioner

25

PRONOUNCMENT OF JUDGEMENTS

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. Respondents Mr. Ajit Sharma, Advocate. Through

107

+

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

VINOD KUMAR GUPTA HUF Petitioner Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates. Through:

versus

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

108

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

BALDEV KRISHNA SHARMA Petitioner

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

versus

UNION OF INDIA & ORS.	Respondents
Through	Mr. Krishan Kumar Sharma, Sr. Panel Counsel for R-1/UOI.
	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh
	Tiwari, Advocate for Revenue.

109

W.P.(C) 5024/2022, C.M.APPL.14974/2022 +UMA SHANKER Petitioner Through Mr. Piyush Kaushik, Advocate

versus

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

Through Mr. Ajit Sharma, Advocate.

26

PRONOUNCMENT OF JUDGEMENTS

110					
+	W.P.(C) 5027/2022,	W.P.(C) 5027/2022, C.M.APPL.14976/2022			
	RENU MITTAL		Petitioner		
		Through	Ms. Rashmi Chopra, Advocate.		
	,	versus			
	ASSISTANT COMN	MISSIONE	R OF		
INCOME TAX, CIRCLE 58(1)					
	DELHI AND ANR.		Respondents		
		Through	Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv.		
111	W D (C) 50(4/2022				
+	W.P.(C) 5064/2022,	C.M.APPI			
	NITIN SAXENA	Theory	Petitioner Mr. Salil Kanaan, Mr. Samit Lalahandani, Ma. Ananya Kanaan, Ma. Saymua		
		Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.		
		versus			
	ASSISTANT COMM	MISSIONE	R OF		
	INCOME TAX, CIR	RCLE 49-1	*		
		Through	Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.		
112					
+ W.P.(C) 5119/2022 & CM APPL.15178/2022					
	SUN PARKS PRIVA				
		Through versus	Mr. Saurabh Dev Karan Singh and Ms. Kanika Jain, Advocates.		
		versus			
	ASSISTANT COMM	MISSIONE	R OF		
	INCOME TAX, CIRCLE (22) 2, DELHI Respondent				
		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.		
113					
+	W.P.(C) 5138/2022	& CM APF	L.15285/2022		
	SANDEEP SETHI		Petitioner		
		Through	Mr. Bhuvnesh Satija, Advocate.		
		versus			
	ASSISTANT COMN INCOME TAX	AISSIONEF	R OF		
	CIRCLE 28(1), DEL	.HI AND A	NR Respondents		
		Through	Mr. Ajit Sharma, Advocate.		
114					
114 +	W.P.(C) 5143/2022,	CM ADDI	15293/2022		
ſ			HHAR Petitioner		

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

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versus

INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX OFFICER WARD 54(1)

DELHI & ANR. R

..... Respondents

Through

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

115

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

APOLLO INTERNATIONAL LIMITED Petitioner Through Mr. Manu K. Giri, Advocate.

versus

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

Respondents

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

116

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

	SRKK ASSOCIATE	ES		
	PRIVATE LIMITEI	D	Petitioner	
		Through versus	Mr. Ved Kumar Jain, Ms. Richa Mishra and Mr. Animesh Tripathi, Advocates.	
	DEPUTY COMMIS	SSIONER O	F INCOME TAX CIRCLE 22-2, DELHI & ORS	
	Respondents			
		Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.	
			Mr.N.K.Aggarwal, Advocate for UOI.	
117				
+	W.P.(C) 5157/2022, CM APPL. 15324/2022			
	DEEPAK GUPTA		Petitioner	
		Through	Mr. Sharad Agarwal and Ms.Monika Ghai, Advocates.	
		versus		
	INCOME TAX OFF	FICER CIRC	CLE 59 (8),	
	DELHI AND ORS.		Respondents	
		Through	Ms. Vibhooti Malhotra, Advocate.	
118				
+	W.P.(C) 5170/2022	, CM APPL	. 15348/2022	
	MANISH KAPOOR	ł	Petitioner	
		Through	Mr. Manuj Sabharwal, Advocates.	
		versus		

	INCOME-TAX OF WARD 63(1) & OF	-	oondents
		Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.
119			
+	W.P.(C) 5178/2022 NAVNEET KAUR		15360/2022 Petitioner
	INTUILET KAOK	Through versus	Mr.Rajeev Sharma & Mr.Aditya Sharma with Mr. Shubham Bhardwaj, Advs.
	INCOME TAX DE THE INCOME TA		
	DELHI & ANR.	Theorem	Respondents
		Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.
120	W D (C) 5170/2022) <i>e. c</i> 'm add	L 15365/0000
+ W.P.(C) 5179/2022 & CM APPL.15365/2022 M/S CARISSA INVESTMENT		L.15305/2022	
	PVT. LTD.		Petitioner
		Through	Mr.Bhavnesh Saini, Mr. Neeraj Saini and Mr. Karan Chawla, Advocates.
		versus	
	THE DEPUTY CO		R OF INCOME TAX CIRCLE 4(2) DELHI & ANR Respondents
		Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.
121			
+	W.P.(C) 5191/2022		L.15412-13/2022 ITED Petitioner
		Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
		versus	
	DEPUTY COMMI	SSIONER OF	INCOME TAX, CENTRAL CIRCLE 14, DELHI & ORS Respondents
		Through	Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue. Mr. Ruchir Mishra and Mr. Mukesh Kr. Tiwari, Advocates for UOI.
122			
+	W.P.(C) 5209/2022	2, CM APPL.	15459/2022

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

	DEPUTY COMM	versus	7	
	INCOME TAX CI			
	DELHI & ORS.	KCLL 10-1,	Respondents	
		Through	Mr. Abhishek Maratha, Advocate for respondent No.1.	
			Mr. Om Prakash with Mr. Ghanshaym Singh, Mr. Mr.Devvrat No.4.	Yadav, Advocates for respondent
123				
+	W.P.(C) 5233/202	2, CM APPL	. 15640/2022	
	M/S. SHRI NIWA	S PULSES (P) LTD Petitioner	
		Through versus	Mr. S. Krishnan, Advocate.	
	INCOME TAX OF	FFICER & OI	RS Respondents	
		Through	Mr. Sanjay Kumar and Ms.Easha Kadian, Advocates.	
124				
+		2, CM APPL	. 15670/2022 and 19038/2022	
	RAM KALI		Petitioner	
		Through versus	Ms. Divya and Mr.Ruchesh Sinha, Advocates.	
	ASSISSTANT CO	MMISSIONE	R OF INCOME TAX CIRCLE 43(1), DELHI & ANR.	Respondents
105		Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Tiwari, Advocate for Revenue.	Standing Counsel and Mr. Utkarsh
125	W D (C) 5347/303		15(75)2022 8 10025/2022	
+	RENU MITTAL	2, UM APPL	. 15675/2022 & 19025/2022 Petitioner	
	KENO WITTAL	Through	Ms. Divya and Mr.Ruchesh Sinha, Advocates.	
		Versus		
	ASSISSTANT CO	MMISSIONE	R OF INCOME TAX CIRCLE 43(1), DELHI & ANR.	Respondents
		Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr.	Standing Counsel and Mr. Utkarsh
126			Tiwari, Advocate for Revenue.	
+	W.P.(C) 5262/202	2, CM APPL	. 15716/2022 , 17894-95/2022	
	STRATEGIC DEV	/ELOPERS (F	P) LTD Petitioner	
		Through versus	Mr. Gautam Jain and Mr.Piysuh Kumar Kamal, Advocates.	
	ASSISTANT CON	MISSIONER	R OF INCOME TAX CIRCLE 22(2) DELHI & ANR.	Respondents
		Through	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr.	*
127			Tiwari, Advocate for Revenue.	
12/				

+	W.P.(C) 5265/2022, CM APP Shri, Anoop Kumar	L. 15724/2022
	CHHAWCHHARIA	Petitioner
	Through versus	Mr. S. Krishnan, Advocate.
	THE ASSISTANT COMMISS	
	INCOME TAX CIRCLE -58 (1	
	DELHI AND ORS. Through	Respondents Ms. Vibhooti Malhtora, Advocate.
128		
+	W.P.(C) 5273/2022, CM APP	
	RAMESH CHANDER KALRA	
	Through versus	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
	ASSISTANT COMMISSIONE	R OF
	INCOME TAX, CENTRAL CI	RCLE-27,
	DELHI & ORS.	Respondents
	Through	Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue. Mr. Gigi. C. George Advocate for R-4/UOI
129		
+	W.P.(C) 5277/2022, CM APP POPULATION SERVICES	L. 15749/2022
	INTERNATIONAL	Petitioner
	Through	Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal
		and Mr. Aditeya Bali, Advocates.
		Mr. Aditya Vohra and Mr. Abhishek Singhvi, Advocates.
	versus	
	DEPUTY COMMISSIONER C	
	INCOME TAX & ORS.	Respondents
	Through	Ms. Vibhooti Malhtora, Advocate.
130		
+	W.P.(C) 5281/2022, CM APP	
	AJAY JAIN	Petitioner
	Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
	versus	
	ASSISTANT COMMISSIONE INCOME TAX, CIRCLE-59-1	
	DELHI & ORS.	Respondents

131 +

132 +

133 +

134 +

0012022		
	Through	Mr. Ajit Sharma, Mr. L. S. Hasan, Advocates.
	111104811	Mr. Ayush Kaushik, Advocates for UOI.
W.P.(C) 5289/202	22, CM APPL	. 15773/2022
NISHA GOEL		Petitioner
	Through versus	Mr. Kanishk Agarwal, Ms.Nidhi Bhuwania and Ms. Dhriti Gupta, Advocates.
INCOME TAX O	FFICER,	
WARD 54(1), DE	LHI AND AN	IR Respondents
	Through	Mr. Kunal Sharma, Advocate.
W.P.(C) 5297/202	22. CM APPI	
KUBER PLANTE		
	Through: versus	Ms. Ekashara Mahajan and Mr. Adiraj Bali, Advocates.
ASSISTANT CO	MMISSIONE	R OF
INCOME TAX &	ANR.	Respondents
	Through:	Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue.
W.P.(C) 5299/202	22, CM APPL	. 15801/2022
VISHWANATH (GUPTA	Petitioner
	Through versus	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
INCOME TAX O	FFICER, WA	RD 60(5),
DELHI & ORS.		Respondents
	Through	Mr. Ajit Sharma, Mr. L. S. Hasan, Advocates
		Mr. Ved Prakash Tripathi, Advocate for respondent No.5.
W.P.(C) 5300/202	22, CM APPL	
NARESH KUMA	R (HUF)	Petitioner
	Through versus	Ms. Divya and Mr.Ruchesh Sinha, Advocates.
ASSISSTANT CO		ER OF
INCOME TAX C	IRCLE 43(1),	
DELHI & ANR.	TT1 1	Respondents
	Through	Mr.Puneet Rai, Sr. SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.

+	W.P.(C) 5308/2022, CM A MS.PRITIE THAPAR	PPL. 15821/2022 Petitioner
	Throug	
	versus	
	ASSISTANT COMMISSIO	
	OF INCOME TAX & ORS Throug	1
136		
+	W.P.(C) 5316/2022 and CM	A APPL. Nos. 15843/2022, 17827/2022
	KUBER PLANTERS LIMI	TED Petitioner
	Throug versus	h Ms. Ekashara Mahajan, Mr. Adiraj Bali, Advocates.
	ASSISTANT COMMISSIO	NER
OF II	NCOME TAX & ANR.	Respondents
	Throug	h Ms. Vibhooti Malhotra, Advocate.
137		
+	W.P.(C) 5319/2022, CM A	PPL 15836/2022
·	POPULATION SERVICES	
	INTERNATIONAL	Petitioner
	Throug	
		and Mr. Aditeya Bali, Advocates.
		Mr. Aditya Vohra and Mr. Abhishek Singhvi, Advocates.
	versus	
	DEPUTY COMMISSIONE	
	OF INCOME TAX & ORS.	1
120	Throug	h Ms. Vibhooti Malhotra, Advocate.
138 +	W.P.(C) 5407/2022, C.M.A	
	ANIL KUMAR	Petitioner
	Throug	h Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates.
	versus	
	INCOME TAX OFFICER	WARD 54(1) DELHI AND ANR.
	Throug	h Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate.
139		
+	W.P.(C) 5408/2022 & C.M	.APPL.16184-85/2022

	CADENCE REAL ESTATES	Detition on
	PRIVATE LIMITED	Petitioner Ma Kavita Iba Mr. Vaibbay Kulkarni Mr. Udit Narash Mr. Anant Mann. Mr. Himanshu Aggarwal
	Through	Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates.
	versus	
	INCOME TAX DEPARTMEN	Т
	AND ANR.	Respondents
	Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.
140		
+	W.P.(C) 6401/2022 and CM A	PPL. 19382/2022
	ANKIT GAUR	Petitioner
	Through:	Mr.Risabh Nangia, Advs.
	versus	
	INCOME TAX OFFICER	
	WARD 60(5) NEW DELHI &	-
	Through:	Mr. Ajit Sharma, Adv.
141		
+	W.P.(C) 13764/2021	
	ATHEROL BUILDERS AND	
	DEVELOPERS PRIVATE LIM	
	Through	Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates.
	versus	
	ASSISTANT COMMISSIONE	R OF
	INCOME TAX & ANR.	Respondents
	Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.
142		
+	W.P.(C) 7944/2022 & CM AP	PL.24194/2022
	BIRD WORLDWIDE FLIGHT	
	SERVICES INDIA PVT LIMT	ED Petitioner
	Through: Versus	Mr. Mayank Nagi and Mr. Pulkit, Advocates.
	DEPUTY COMMISSIONER C	OF INCOME TAX
	CIRCLE 4(2) DELHI & ORS.	Respondents
	Through	Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with
	Mr.S	Shailendra Singh, Jr StandingCounsel & Mr.Udit Sharma, Adv. forrespondent No.1.
143	W.D. (C) 7000/2021 8- CM AD	

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

27.09.	202	2
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		Through:	Mr. Ishan Garg, Advocate
		versus	
	THE INCOME TA	X OFFICER	& ORS Respondents
		Through	Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.
144			
+	W.P.(C) 8994/2021 Sharad garg	1	Petitioner
	SHARAD GARG	Through	Mr. Venketesh Mohan Chaurasia, Advocates.
		versus	
	ITO, WARD 63(1)	, DELHI & A	NR Respondents
		Through	Mr.Zoheb Hossain, Sr. SC with Mr. Mr.Vipul Agrawal and Mr.Parth Semwal, Junior Standing Counsel for the Revenue.
145			
+	W.P.(C) 9427/2021	1	
	UJJWAL ARORA		Petitioner
		Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advacatas
		versus	Mr. Tarun Chanana, Advocates.
	ASSISTANT COM	IMISSIONEI	R OF
	INCOME TAX, CI		
146		Through	Ms. Vibhooti Malhotra, Sr. Standing Counsel for Revenue with Mr.Shailendra Singh, Jr Standing Counsel & Mr.Udit Sharma, Adv. for respondent No.1.
140 +	W.P.(C) 9659/2021	1	
	PANKAJ VERMA		Petitioner
		Through	Mr. Ved Kumar Jain, Ms. Richa Mishra, Advocates.
		versus	
	INCOME TAX OF	FICER,	
	WARD 69-1 & OR		Respondents
		Through:	Mr. Sunil Agarwal, Sr. Standing Counsel, Mr. Tushar Gupta, Jr. Standing Counsel and Mr. Utkarsh Tiwari, Advocate for Revenue. Mr. Satya Ranjan Swain, Sr. Panel Counsel with Mr.Kautilya Birat, Mr. Pratyashish Mohanty,
			Advocates, for R-4.
147			

27.0	9.2022	35	PRONOUNCMENT OF JUDGEMENTS
	ATS TOWNSHIP PVT. LTD.	Petitioner	
	Through versus	Mr.Harshit Batra, Mr.Ritesh I	Bajaj, Advs.
	DEPUTY COMMISSIONER O)F	
	INCOME TAX & ORS.	Respondents	
	Through	Mr.Kunal Sharma, Sr. Standi Nargotra, Advocate.	ng Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray
148		Nalgolla, Auvocale.	
+	W.P.(C) 12926/2021& CMs 4	0710-11/2021	
	SHIV KUMAR GUPTA	Petitioner	
	Through	Mr. Salil Kapoor, Mr. Sanat Singh, Mr. Tarun Chanana, A	Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya dvocates.
	versus	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
	INCOME TAX OFFICER,		
	WARD 58-7 & ANR.	Respondents	
	Through	Mr.Ajit Sharma, Sr. SC.	
149			
+	W.P.(C) 13021/2021 & CMs 4	1064-65/2021	
	AVNI NATH	Petitioner	
	Through versus	Mr. Sunil Kumar Mukhi, Adv	ocate.
	INCOME TAX OFFICER WA	RD 54(1),	
	NEW DELHI	Respondents	
	Through	Mr.Kunal Sharma, Sr. Standi Nargotra, Advocate.	ng Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray
150			
+	W.P.(C) 13384/2021 & CM A	PPLs.42168-169/2021	
	ABHISHEK ARORA	Petitioner	
	Through	Mr. Salil Kapoor, Mr. Sanat Singh, Mr. Tarun Chanana, A	Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya dvocates.
	versus		
	ASSISTANCE COMMISSION	ER OF	
	INCOME TAX, WARD 59-1,		
	DELHI & ANR.	Respondents	
	Through	Mr.Ajit Sharma, Sr. Standing	counsel.
151			
+	W.P.(C) 13746/2021 & CM A	PPL.43420/2021	

ALANA BUILDERS AND DEVELOPERS PRIVATE LIMITED Petitioner

27.09	.2022
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PRONOUNCMENT OF JUDGEMENTS

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

versus

ASSISTANT COMMISSIONER

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

152

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

ATHEROL BUILDERS AND DEVELOPERS PRIVATE LIMITED Petitioner Through Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal and Mr. Aditeya Bali, Advocates. versus

ASSISTANT COMMISSIONER

OF INCOME TAX & ANR. Through

..... Respondents

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

153

+ W.P.(C) 13760/2021 & CM APPL.43449/2021 SHIKHI ESTATES PRIVATE LIMITED Petitioner Through Ms. Kavita Jha,

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

versus

INCOME TAX OFFICER & ANR. Respondents Through Mr.Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.

154

+ W.P.(C) 13814/2021& CM APPL. 43599/2021 RSND PROJECTS PRIVATE LIMITED Petitioner Through Mr. T.M. Shivakumar, Adv.

versus

INCOME TAX OFFICER WARD 20(3)

& ANR.

..... Respondents

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

W.P.(C) 13825/2021 & CM APPL. 43626/2021 +SHIKHI ESTATES PRIVATE LIMITED Petitioner Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh, Mr. Anant Mann, Mr. Himanshu Aggarwal Through and Mr. Aditeya Bali, Advocates. versus **INCOME TAX** OFFICER & ANR. Respondents Through Mr. Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue. 156 W.P.(C) 13888/2021 & CM APPL. 43850/2021 +NIDHI GUPTA Petitioner Mr.Sandeep Chilana, and Ms.Shambhavi Sinha, Mr.Priyojeet Chatterjee, Mr.Shekhar Sharma and Through Mr.Abdullah Tanveer, Advocates. versus PRINCIPAL COMMISSIONER OF INCOME TAX & ANR. Respondents Through Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray Nargotra, Advocate. 157 W.P.(C) 13901/2021 & CM APPL. 43877/2021 +MINAKSHI AGGARWAL Petitioner Mr. Piyush Kumar Kamal and Ms. Monika Aggarwal, Advocates. Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates. versus INCOME TAX OFFICER, WARD 60-4 & ANR. Respondents Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv. Through 158 +W.P.(C) 13907/2021 & CM APPL. 43889/2021 SHIV KUMAR GUPTA -HUF Petitioner Through Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates. versus INCOME TAX OFFICER, WARD 58-7 & ANR. Respondents Through Mr.Ajit Sharma, Sr. Standing Counsel for Revenue.

PRONOUNCMENT OF JUDGEMENTS

27.09.2022

27.0	J9.2022	38 PRONOUNCMENT OF JUDGEMENTS
159		
+	W.P.(C) 14049/2021 & CM A	PPL, 44358/2021
·	DEVI DASS HUF	Petitioner
	Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya
	-	Singh, Mr. Tarun Chanana, Advocates.
	versus	
	INCOME TAX OFFICER,	
	WARD 59-8 & ANR.	Respondents
	Through	Mr.Ajit Sharma, Sr. Standing Counsel for Revenue.
160		
+	W.P.(C) 14053/2021 & CM A	
	MUKESH ARORA	Petitioner
	Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya Singh, Mr. Tarun Chanana, Advocates.
	versus	Singh, Wr. Tarun Chanana, Auvocates.
	INCOME TAX OFFICER,	
	CIRCLE 59-1 & ANR.	Respondents
	Through	Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv.
171		
161 +	W.P.(C) 14100/2021 & CM A	PPL 44486/2021
·	MUKESH ARORA –HUF	Petitioner
	Through	Mr. Salil Kapoor, Mr. Sanat Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Ms. Soumya
		Singh, Mr. Tarun Chanana, Advocates.
	Versus	
	INCOME TAX OFFICER,	
	WARD 59-8 & ANR.	Respondents
	Through	Ms.Vibhooti Malhotra, Sr. SC with Mr.Shaliender Singh, Jr. SC, Mr.Udit Sharma, Adv.
162		
+	W.P.(C) 14229/2021 & CM A	PPL.44883/2021
	SANJIV MAHESHWARI	Petitioner
	Through	Mr.Ashish Middha, Adv.
	versus	
	versus	
	PR. COMMISSIONER OF	
	INCOME TAX & ANR.	Respondents
	Through	Mr.Kunal Sharma, Sr. Standing Counsel with Ms.Zehra Khan, Jr. Standing Counsel and Mr. Shray
		Nargotra, Advocate.

PRONOUNCMENT OF JUDGEMENTS

27.09.2022

27.0	9.2022		39	PRONOUNCMENT OF JUDGEMENTS
163				
+	W.P.(C) 14266/202	21 & CM AP	PL.44953/2021	
	REENA SINGH		Petitione	
		Through	Ms. Divya and Mr.	Ruchesh Sinha, Advs.
		versus		
	ASSISSTANT CO	MMISSIONE	R	
OF IN	ICOME TAX & OR	.S.	Respondents	
		Through	Ms. Archana Gaur,	SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate. Adv. for UOI. Central Govt. Sr. Counsel for R-3.
164			initiation Suna,	
+	W.P.(C) 14337/202	21		
	SUHARSH AROR		Petitione	
		Through Versus	Mr. Ved Kumar Ja	n, Ms. Richa Mishra, Advocates.
	INCOME TAX OF	FICER		
	WARD 48-1 & OR	-	Re	spondents
		Through	Mr. Abhishek Mara	tha, Sr. Standing Counsel for Revenue. , Advocate for respondent No.4.
165				
+	W.P.(C) 14533/202	21 & CM AI	PPL.45713/2021	
	RAVI KUMAR GU	UPTA	Peti	
		Through versus	Mr. Aditya Dewan	Mr. Sahil Chandra, Advocates.
	UNION OF INDIA	ANDORS	Respo	idents
1.00		Through	-	SC with Ms.Adeeba Mujahid, Jr. SC with Mr. Karan Pandey, Advocate.
166 +	W.P.(C) 14610/202	21 & CM AP	PL 46026/2021	
·	SANGITA GARG		Pet	tioner
		Through versus		, Advocate with Mr. Anubhav Gupta and Mr. Vikas Poonia, Advocates.
	OFFICE OF INCO	ΜΕ ΤΔΧ ΟΕ	FICER	
	WARD 59(3), DEI		Respond	ents
	WIND 57(5), DEI	Through	*	. Standing Counsel for Revenue.
		1 0 0.8.1	-	r Srivastava, Advocate for R-4.
 167 + W.P.(C) 14711/2021 & CM APPL.46325/2021 SUSHMA GOEL Petitioner 		oner		
	SOSTIMA OULL	Through		, Advocate with Mr. Anubhav Gupta and Mr. Vikas Poonia, Advocates.
		Versus	The turbling oup a	, recoure that the reaction of Super and the trace of the total second s

	OFFICE OF INCOME TA WARD 59(6), DELHI & ORS. Thro	Respondents
168 +	W.P.(C) 14712/2021 & C	CM APPL.46327/2021 (for interim relief)
	UPENDRA GULATI	Petitioner
	Throversu	ugh Ms. Vaishali Gupta, Advocate with Mr. Anubhav Gupta and Mr. Vikas Poonia, Advocates.
	OFFICE OF ASSISTANT	
	OF INCOME TAX, CIRC DELHI & ORS.	Respondents
	Thro	•
169 +	W.P.(C) 15074/2021 & C	CM APPL.47528/2021
	SANJAY KUMAR	Petitioner
	Thro	ugh Mr.Sagar Rohatgi, Advocate.
	versu	IS
	ASSISTANT COMMISS	IONER
	OF INCOME TAX & AN	VR Respondents
	Thro	ugh Mr. Abhishek Maratha, Sr. Standing Counsel for Revenue.
170 +	W P (C) 15090/2021 & C	CM APPL.47574/2021 (for stay)
		ENTS AND TRADING PRIVATE LIMITED Petitioner
	Throversu	
	INCOME TAX OFFICER	
	WARD 20-1 DELHI & A	
	Thro	ugh Mr.Ruchir Bhatia, Sr. SC with Ms.Mansie Jain, Adv for Revenue.
171 +	W.P.(C) 2814/2022 & CM ASHOKA BUILDERS	
	PVT. LTD.	Petitioner ugh: Mr Anui Aggerwal ASC for CNCTD Mg Ayushi Pangal & Mr Sanyam Suri Mr. Vikrant Chavyla
	Thro	ugh: Mr.Anuj Aggarwal, ASG for GNCTD Ms.Ayushi Bansal & Mr.Sanyam Suri, Mr. Vikrant Chawla, Advs.
	versu	S

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PRINCIPAL CHIEF COMMISSIONER OF		
INCOME TAX, & ANR.	Respondents	
Throug	n: Mr.Sanjay Kumar, Sr. Standing Counsel with Ms.Easha Kadian, Jr. Standing Counsel for Revenue.	
	Mr. Sushil Kumar Pandey, Sr. Panel counsel with Mr. Rahul Mourya for R-2.	

COURT NO. 38 HON'BLE MR.JUSTICE RAJIV SHAKDHER HON'BLE MR. JUSTICE SANJEEV NARULA

<u>AT 02:15 P.M.</u>

1.CM NO.36348/2021 IN EFA (OS) 1/2019 ARJUN SOMDUTT VS VIVAN SOMDUTT & ORS

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

COURT NO. 34 DIVISION BENCH- VI HON'BLE MS.JUSTICE MUKTA GUPTA HON'BLE MR.JUSTICE ANISH DAYAL

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<u>AT 10:30 A.M.</u>

1.CRL.A.218/2021	RAJ KUMAR@ BHEEMA	KAMLESH KUMAR MISHRA
	vs	TANYA AGGARWAL, SHIVLIKA
	STATE (NCT OF DELHI)	BIBHUTI BHUSHAN
		SHUBHI GUPTA

2.CRL.A.154/2020	AZAD KHAN	SAAHILA LAMBA
	VS	TARUN KHANNA
	STATE	SHUBHI GUPTA

MANIKA TRIPATHY
SHUBHAM HASIJA

MANISH VASHIST ROSHAN KUMAR

UTKARSH, ADITYA SALUJA

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

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

1.BAIL APPLN.603/2022	FANTOOSH YADAV VS STATE (GOVT. OF NCT OF DELHI)	ANAND VERDHAN MAITREYA TARANG SRIVASTAVA
	COURT NO. 36	
	HON'BLE MR. JUSTICE PU	RUSHAINDRA KUMAR KAURAV
<u>AT 10:30 A.M.</u>		
1.CRL.M.C.4037/2022	ALOK MALANI	UTKARSH,
	VS STATE & ANR.	DINHAR TAKIAR
2. CRL.M.C.3444/2013	MD.RAFAT KHAN VS	RAJAT MATHUR,RAJESH GOGNA PRIYA SINGH

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

TECKINFO SOLUTIONS PVT. LTD. & ORS.

4.CRL.A.494/2017

STATE VS SANTOSH KUMAR

PRONOUNCMENT OF JUDGEMENTS

5.CRL.REV.P.796/2019 CRL.M.A.32406/2019 KALIKA BUX SINGH VS KUMARI NIDHI SINGH SAURABH KANSAL, PALLAVI SHARMA ASHU CHAUDHARY, PRAMOD K SINGH

COURT NO. 40 HON'BLE MR. JUSTICE GAURANG KANTH

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AT 02:15 P.M.

(1) <u>W.P.(C) 1918/2004</u>

MUNICIPAL CORPORATION OF DELHI	Petitioner
Through:	Ms. Monika Arora, Mr. Shivam
	Raghuwanshi and Mr. Yash Tyagi,
	Advocates.
Versus	
ITS WORKMEN AS LADY HEALTH VISIT	ORSRespondents
Through:	Mr. Sanjoy Ghose, Sr. Advocate with Ms.

(2) MAC. APP. 81/2014

ΓHE ORIENTAL	INSURANCE CO LTD.
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Through: Mr. Pankaj Seth, Advocate

Meghna De and Mr. Rishabh Jaitley, Advs.

...Appellant

versus

SMT LEELAWATI & ORS.

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

(3) <u>W.P.(C) 4485/2003</u>

MAHINDER SINGH

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

versus

PRESIDING OFFICER LABOUR COURT & ANR. ...Respondents

Through: Mr. Sarfaraz Khan, Advocate for DTC.

27.09.2022	44	PRONOUNC	MENT OF JUDGEMENTS
(4) <u>W.P.(C) 5431/2003</u>			
	HARISH CHANDER		Petitioner
		Through:	Mr. G.S. Charya, Advocate.
	versus		
	D.T.C. & ANR.		Respondents
		Through:	Mr. Uday N. Tiwari and Ms. Saloni Singh,
			Advocates.
(5) <u>W.P.(C) 5892/2003 & CM No.</u>	<u>30791/2021</u>		
	D.T.C.		Petitioner
		Through:	Mr. Uday N. Tiwari, Advocate.
	versus		
	HARISH CHANDER, CONDU	UCTOR & ANF	RRespondents
		Through:	Mr. G. S. Charya, Advocate.

HIGH COURT OF DELHI 26.09.2022

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REGISTRAR (LISTING)

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- [NOTE: IN CASE ANY ASSISTANCE REGARDING VIRTUAL HEARING IS REQUIRED, PLEASE CONTACT, Mr. VIRENDRA SINGH (PH.9990450425), ACM TO HON'BLE MR. JUSTICE AMIT BANSAL.]
- EMAIL: cmajaikumar.dhc@gov.in OF COURT MASTER TO HON'BLE MR. JUSTICE AMIT BANSAL CLICK TO JOIN VC

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FOR PRONOUNCEMENT OF JUDGMENT

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