



\$~28-48, 50-68, 70-76, 78-122, 124-210, 212-285.

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

+ **W.P.(C) 262/2023, 16664/2022, 5632/2023, 5635/2023, 5638/2023,**  
**5640/2023, 5645/2023, 5646/2023, 5648/2023, 5651/2023, 5652/2023,**  
**5658/2023, 298/2023, 1509/2023, 2232/2023, 2370/2023, 2543/2023,**  
**2889/2023, 2890/2023, 2896/2023, 3005/2023, 3068/2023, 3097/2023,**  
**3106/2023, 3136/2023, 3138/2023, 3172/2023, 3278/2023, 3281/2023,**  
**3396/2023, 3408/2023, 3470/2023, 3513/2023, 3533/2023, 3572/2023,**  
**3573/2023, 3574/2023, 3618/2023, 3668/2023, 3728/2023, 3874/2023,**  
**3875/2023, 3878/2023, 3895/2023, 3908/2023, 3940/2023, 3945/2023,**  
**4027/2023, 4038/2023, 4060/2023, 4150/2023, 4152/2023, 4245/2023,**  
**4257/2023, 4258/2023, 4326/2023, 4341/2023, 4375/2023, 4376/2023,**  
**4378/2023, 4405/2023, 4423/2023, 4574/2023, 4584/2023, 4658/2023,**  
**4684/2023, 4786/2023, 4787/2023, 4856/2023, 4880/2023, 4899/2023,**  
**4915/2023, 4941/2023, 5123/2023, 5124/2023, 5186/2023, 5187/2023,**  
**5210/2023, 5219/2023, 5237/2023, 5238/2023, 5239/2023, 5251/2023,**  
**5265/2023, 5272/2023, 5298/2023, 5311/2023, 5343/2023, 5369/2023,**  
**5371/2023, 5390/2023, 5392/2023, 5406/2023, 5407/2023, 5409/2023,**  
**5410/2023, 5427/2023, 5536/2023, 5539/2023, 5725/2023, 5727/2023,**  
**5730/2023, 5734/2023, 5760/2023, 5761/2023, 5781/2023, 5791/2023,**  
**5792/2023, 5869/2023, 5875/2023, 5876/2023, 5877/2023, 5884/2023,**  
**5886/2023, 5887/2023, 5888/2023, 5891/2023, 5892/2023, 5894/2023,**  
**5895/2023, 5896/2023, 5918/2023, 5962/2023, 5964/2023, 5975/2023,**  
**5992/2023, 5999/2023, 6008/2023, 6038/2023, 6041/2023, 6042/2023,**  
**6046/2023, 6053/2023, 6147/2023, 6148/2023, 6150/2023, 6151/2023,**



6152/2023, 6156/2023, 6158/2023, 6161/2023, 6163/2023, 6166/2023,  
6168/2023, 6178/2023, 6185/2023, 6186/2023, 6187/2023, 6227/2023,  
6230/2023, 6259/2023, 6264/2023, 6266/2023, 6270/2023, 6273/2023,  
6274/2023, 6277/2023, 6278/2023, 6279/2023, 6280/2023, 6282/2023,  
6410/2023, 6411/2023, 6415/2023, 6416/2023, 6417/2023, 6420/2023,  
6421/2023, 6422/2023, 6423/2023, 6424/2023, 6426/2023, 6427/2023,  
6432/2023, 6433/2023, 6515/2023, 6520/2023, 6525/2023, 6526/2023,  
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6659/2023, 6662/2023, 6663/2023, 6665/2023, 6675/2023, 6691/2023,  
6752/2023, 6753/2023, 6754/2023, 6755/2023, 6758/2023, 6762/2023,  
6765/2023, 6766/2023, 6767/2023, 6770/2023, 6781/2023, 6792/2023,  
6795/2023, 6801/2023, 6807/2023, 6849/2023, 6933/2023, 6945/2023,  
6959/2023, 6971/2023, 6973/2023, 6975/2023, 6994/2023, 7011/2023,  
7030/2023, 7051/2023, 7060/2023, 7061/2023, 7073/2023, 7075/2023,  
7076/2023, 7078/2023, 7089/2023, 7161/2023, 7164/2023, 7166/2023,  
7172/2023, 7213/2023, 7258/2023, 7263/2023, 7264/2023, 7273/2023,  
7296/2023, 7329/2023, 7344/2023, 7381/2023, 7383/2023, 7388/2023,  
7392/2023, 7519/2023, 7554/2023, 7579/2023, 7601/2023, 7674/2023,  
8027/2023 & 8564/2023

## MEMO OF APPEARANCE

### *For the Petitioners*

Ms. Arati and Mr. Alok Kumar, Advs in item Nos. 28 and 40.

Mr. Anand Shankar, Adv in item No.29.

Ms. Nivedita and Mr Ruchesh Sinha, Advs in item Nos. 32,35, 38, 43, 44, 45, 46, 47, 48, 55, 60, 61, 63, 64, 68, 78, 78, 79, 95, 96, 100, 117, 120, 126,



167, 172, 252, 285.

Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Sumit Lalchandani and Mr. Sanat Kapoor, Advs in item Nos. 33, 36, 41, 62, 94, 102, 134, 138, 140, 150, 155, 164, 168, 169, 174, 185, 190, 195, 198, 204, 208, 210, 213, 220, 222, 223, 228, 263.

Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Isita Gupta and Ms. Renu Arora Advs in item Nos. 34, 56, 57, 66, 91, 103, 109, 110, 111, 122, 125, 177, 179, 197

Mr. T.M. Shivakumar, Ms Kirti Kishore and Ms. Sanjana, Advs in item Nos. 37, 101, 107/

Mr. Kapil Goel and Mr. Sandeep Goel, Advs in item Nos. 42, 53, 54, 65, 129, 153, 183, 188, 215, 221, 234, 241, 299, 296

Mr. Prakash Kumar, Adv in item Nos. 51,52,80.

Mr. Bhuvnesh Satija and Mr. Udit Sharma, Advs in item No.75.

Mr. Ved Jain, Mr. Nischay Kantoor, Advs in item Nos. 81 83, 87, 89, 98, 99, 104, 105, 127, 131, 132, 133, 137, 139, 163, 165, 182, 186, 191, 192, 193, 199, 212, 235, 236, 238, 240, 242, 247, 261, 262, 265,267, 274.

Dr. Rakesh Gupta and Mr. Somil Agarwal, Advs in item Nos. 84,85,259,278.

Ms. Mahe Zehra, Adv in item No. 88.

Mr. Gautam Jain, Mr. Piyush Kumar Kamal and Mr. Manish Yadav, Advs in item Nos. 90, 151, 162, 237, 239, 268, 269.

Mr. P. Roychaudhuri, Adv in item Nos. 92,175,231

Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Ranesh Singh Mankotia, Advs in item No. 50

Mr. Bharat Beriwal, Adv in item No.93.

Ms. Ragini Handa and Mr. Ujjawal Jain, Advs in item Nos. 112,184,200 and 255.

Mr. Manuj Sabharwal and Ms. Shalini, Adv in item No.114.

Mr. Shiv Charan Garg, Mr. Imran Khan, Advs in item No. 136.

Mr. Satyen Sethi and Mr. Artatrana Panda, Advs in item Nos. 116 and 119.

Mr. Nitin Gulati, Adv in item Nos. 118, 147, 180, 196, 203, 246.

Ms. Bharti Sharma and Mr. Snehil Jha, Advs in item Nos. 124,156,187 and 202.

Mr. Deepak Singh Thakur and Ms. Nisha, Advs in item No. 147.

Mr. Manuj Sabharwal and Ms. Shalini, Adv in item No.157.

Mr. Amol Sinha and Mr. Kshitiz Garg, Advs in item Nos. 209 230, 244 and 266.



Mr Gaurav Jain and Mr. Shubham Gupta, Advs in item Nos. 220,248,249.  
Ms Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Himanshu Aggarwal, Advs in item No. 245.  
Mr. Rahul Malhotra and Ms Shruti Gupta, Adv in item No.256.  
Ms. Shrinkla, Mr. D.K. Gandhi, Advs in item No. 260  
Ms. Vibhooti Malhotra, Mr. Bhuvnesh Satija and Mr. Udit Sharma, Advs in item No.273.  
Mr. Manuj Sabharwal, Mr. Samyak Jain and Ms. Shalini, Advs in item No.280.  
Mr. Shekhar Gupta and Mr Mehendra Pratap, Advs in item Nos. 214, 225, 229, 250, 254  
Mr. Prashant Shukla Advocate in item Nos. 106, 135, 154 & 158  
Mr. Vineet Garg Advocate in item Nos. 67, 73 & 113  
Mr. Rohit Jain, Adv. and Mr. Samarth Chaudhari, Adv in item Nos. 176.  
Mr. Anand Shankar, Adv in item No. 29  
Mr. Paritosh Jain, Mr. Divyansh Jain, Mr. Vidhan Jain, Mr R. Madhav Bera, Mr. Dennis T Panmei, Ms. Tanya Minocha, Mr. Keshav Maheshwari, Ms. Akansha Gupta, Mr. Abhishek Jain and Mr. Apoorv Saini, Adv.in item Nos. 30, 130, 166, 171, 178, 189, 207, 217, 218, 270 and 276  
Mr. Nagesh Kumar Behl and Mr. Ambrish Dhawan, Advs in item Nos. , 39, 141, 142, 144, 145, 146, 148, 149, 152, 159, 170, 201, 206, 219, 226 and 227  
Mr Varun Nagrath and Mr. Abhishek Anand, Advs in item No. 258.

### **For the Respondents**

Mr. Gaurav Gupta, Sr. Standing Counsel, Mr. Shivendra Singh, Mr. Puneet Singhal, Advs in item Nos. 29, 32, 38, 43, 56, 88, 90, 97, 112, 131, 148, 157, 163, 166, 185, 191, 192, 225, 258, 263.  
Mr. Sunil Agarwall, Sr. Standing counsel with Mr. Shivansh B. Pandya, Jr. Standing counsel, Mr. Utkarsh Tiwari, Adv in item Nos. 31, 39, 44, 78, 84, 91, 93, 96, 109, 111, 118, 126, 230, 141, 146, 149, 172, 175, 184, 187, 206, 207, 208, 211, 221, 234, 236, 241, 255, 259, 269.  
Mr. Puneet Rai, Sr. Standing Counsel, Mr. Ashvini Kumar, Mr. Rishabh Nangia, Advs in item Nos. 34, 51, 54, 59, 71, 94, 113, 137, 142, 144, 145,



152, 154, 156, 160, 167, 171, 182, 217, 218, 253

Mr Zoheb Hossain, Sr. Standing Counsel with Mr. Menon, Jr. Standing Counsel, in item Nos. 40, 45, 57, 74, 110, 117, 143, 161, 173, 229, 232, 237, 239, 240, 246, 257, 260, 262, 268, 293.

Mr. Ruchir Bhatia, Sr. Standing counsel in item Nos. 47, 80, 100, 129, 123, 132, 157, 162, 169, 174, 180, 186, 196, 203, 212, 213, 220, 224, 233, 265, 278.

Mr. Sanjay Kumar, Sr. Standing Counsel, Ms. Hemlata Rawat, Jr. Standing Counsel, Advs in item Nos. 28, 50, 53, 70, 86, 92, 122, 136, 158, 163, 165, 214, 243, 250, 266, 273, 274, 280, 281.

Mr. Vipul Agrawal, Sr. Standing counsel in item Nos. 30, 52, 73, 79, 85, 103, 190, 194, 215, 267, 282.

Mr. Shailendra Singh, Sr. Standing counsel Ms. Anuja Pethia, Advs in item Nos. 53, 61, 62, 63, 65, 89, 98, 107.

Mr. Kunal Sharma, Sr. Standing counsel with Ms. Zehra Khan, Jr. Standing counsel, Mr. Shubhendu Bhattacharya, Advs in item Nos. 55, 66, 72, 82, 101, 147, 157, 170, 176, 179, 181, 195, 201, 204, 209, 238, 247, 252, 254, 279, 284.

Mr. Aseem Chawla, Sr. Standing Counsel with Mr. Aditya Gupta, Mr. Viplav Acharya and Ms. Simran Jha, Advs in item Nos. 35, 60, 75, 95, 105, 120, 124, 125, 128, 155, 199, 205, 210, 230, 244, 261, 271, 272.

Mr. J.K. Tripathi, SPC in item No. 81, 238.

Mr Santosh Kumar Pandey, Adv in item No. 92.

Mr. Chiranjiv Kumar, Mr. Mukesh Sachdeva, Ms. Neelima, Advs in item No. 108, 133, 165, 282

Mr. Akash Vajpai and Ms. Shweta Shandilya, Advs in item No. 98.

Mr. Hemant Kumar Yadav, Adv in item No. 104.

Mr. Rajesh Kumar, SPC with Ms. Mishika Pandita, Advs in item No. 132.

Mr. Sushil Raaja, Adv in item No. 139.

Ms. Richa Dhawan, Adv in item No. 182.

Mr. Ankur Yadav, Adv in item Nos. 191 and 192.

Mr. Sandeep Vishnu, Adv in item No. 199.

Mr. Kamal Kant Jha and Mr Avinash Singh, Advs in item No. 205.

Mr. Raj Kumar, Adv in item No. 212.

Ms. Bakshi Vinita, Sr. Panel Counsel in item No. 89 and 175.

Mr. Shlok Chandra, Sr. Standing Counsel with Ms. Priya Sarkar, Jr. Standing Counsel, Advs in item Nos. 133, 178, 189, 197, 198, 216, 227, 251, 256, 275, 285.



Mr. Ashish Batra, SPC in item No. 161  
Mr. N.K. Aggarwal, Sr Panel Counsel for UOI/ Respondent No. 1 in item No. 115.  
Mr. Rajeev Sharma, Adv in item Nos. 264 & 268

Mr. Niraj Kumar, Sr. Standing Counsel in item No. 163.  
Mr. Honey Jain, SPC in item No. 173.  
Mr. Vinish Phogat, Adv in item Nos. 224.  
Ms. Ritu Reniwal, SPC, Mr. Mahendra Kumar Rawat, Mr Prashant Bhardwaj, Advs in item No. 40,99, 131, 236.  
Mr. Raj Kumar Yadav and Ms Nitiya Sharma, Advs in item No. 181.  
Mr. Vinish Phogat, Adv in item No. 224.  
Mr. Deepak Tanwar, Adv in item No. 243.  
Ms. Anju Bhushan Gupta and Mr. Aditya Goel, Advs in item No. 247.  
Mr. Jitesh Vikram Srivastava and Mr. Prajesh Vikram Srivastava, Advs in item No. 262.  
Mr. Vikas Kr. Sharma, Sr. Panel Counsel, Mr. Rajat Chhouthary, Advs in item No. 267.  
Mr. Ankit Raj, Sr. Panel Counsel with Mr. Rajnish Kumar, Adv in item No. 265.  
Mr. Rohit Puri, Adv in item No. 274.  
Mr. Sushil Kumar Pandey, Ms. Neha Yadav, Advs in item No. 281.  
Mr. Gaurav Sharma, Sr. Panel Counsel with Mr. Siddhartha Nagpal, Advs in item No. 284.  
Mr. Rohit Puri, Sr. Panel Counsel, UOI, Respondent no. 5 in item No. 274.  
Adv. Anju Bhushan Gupta, Sr. Panel Counsel, UOI & Adv. Aditya Goel for Respondent 4 & 5 in item Nos. 247.

Mr. Kavindra Gill (SPC) for Respondent-1 in item No. 232.  
Mr Abhishek Maratha Advocate, Senior Standing Counsel, Mr Parth Semwal Adv, Junior Standing Counsel in item Nos. 33, 36, 41,42, 46, 48, 64, 67, 68, 69, 76, 81, 83, 87, 99, 102, 104, 106, 116,119, 127, 139, 168, 215,222, 226, 231, 235, 249, 270, 276 & 277

**CORAM:**  
**HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE SANJEEV NARULA**



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**ORDER**  
**04.10.2023**

Learned counsels appearing for the Income Tax Department pray for and are granted 4 weeks' time to file their counter affidavit.

Learned counsels appearing for the Petitioners pray for 4 weeks' time thereafter to file their rejoinder. They are permitted to do so.

Interim orders, if any, to continue.

List on 12.12.2023.

**SATISH CHANDRA SHARMA, CJ**

**SANJEEV NARULA, J**

**OCTOBER 4, 2023**

*N.Khanna*