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

+ **W.P.(C) 16524/2022**

TWYLIGHT INFRASTRUCTURE PVT LTD ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 25 3  
DELHI AND ORS. .... Respondents

+ **W.P.(C) 1006/2023**  
ABHINAV JINDAL

..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 52 1 DELHI ..... Respondent

+ **W.P.(C) 119/2023**

ARUN GARG ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 35 1 DELHI ..... Respondent

+ **W.P.(C) 1543/2023**  
MANGLA GUPTA

..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 36(1),  
DELHI & ORS. .... Respondents

+ **W.P.(C) 1566/2023**  
VANITA GULATI

..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 49(1), DELHI & ORS. .... Respondents

+ **W.P.(C) 992/2023**

ADA NEWS IN SHORTS PVT LTD ..... Petitioner  
Versus



ASSISTANT COMMISSIONER OF  
INCOME TAX & ORS.

..... Respondents

+ **W.P.(C) 387/2023**

R.P. BASIA & CO.

..... Petitioner

versus

INCOME TAX OFFICER WARD 34(1) NEW DELHI... Respondent

+ **W.P.(C) 720/2023**

SUSHMA GOEL

..... Petitioner

versus

INCOME TAX OFFICER, WARD 59(6),  
DELHI & ORS.

..... Respondents

+ **W.P.(C) 1705/2023**

SMT. SANTOSH GARG

..... Petitioner

versus

INCOME TAX OFFICER, WARD 58(1),  
DELHI & ORS.

..... Respondents

+ **W.P.(C) 1813/2023**

RAHUL GOEL

..... Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX, CIRCLE 43(1), DELHI & ORS.

..... Respondents

+ **W.P.(C) 1938/2023**

MS RAMSONS

..... Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 49 (1) DELHI

..... Respondent

+ **W.P.(C) 1974/2023**



- MS RAMSONS ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 49 (1) DELHI ..... Respondent
- + **W.P.(C) 2047/2023**
- E-SQUARE ALLIANCE PVT. LTD. .... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 7(1), DELHI & ORS. .... Respondents
- + **W.P.(C) 2449/2023**
- RAJEEV GOEL HUF ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX, CIRCLE 43(1), DELHI & ORS. .... Respondents
- + **W.P.(C) 2558/2023**
- ASP DEVELOPERS PRIVATE LIMITED .... Petitioner  
versus  
ITO WARD 1 (1) NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 2631/2023**
- SANTOSH INFRATECH PRIVATE LIMITED .... Petitioner  
versus  
INCOME TAX OFFICER, WARD 22(3),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 2735/2023**
- NALINI GULATI ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 70(1),  
DELHI & ORS.  
..... Respondents



- + **W.P.(C) 2812/2023**  
SANGITA GARG ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 59(3),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 2862/2023**  
ARCHNA KHATRI ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX, CIRCLE 28(1), DELHI & ORS. .... Respondents
- + **W.P.(C) 2874/2023 & CM Appl.11170/2023**  
GAMUT COMMERCIALS PRIVATE LIMITED ..... Petitioner  
versus  
ITO WARD 10 (1) NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 2876/2023**  
SRKK ASSOCIATES PRIVATE LIMITED ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 22(2), DELHI & ORS. .... Respondents
- + **W.P.(C) 2898/2023**  
KHANNA COIR PRODUCTS LIMITED ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 14(3),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 2967/2023**  
BRIJ MOHAN BARWAL ..... Petitioner  
versus  
ITO WARD 61 (1) NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 3001/2023**  
OSS INFOCOM PRIVATE LIMITED ..... Petitioner  
versus



- ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 19(1) DELHI & ANR. .... Respondents
- + **W.P.(C) 3009/2023**
- SONIA BARWAL .... Petitioner  
versus  
ITO WARD 61 (1) NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 3160/2023**
- ALOK INFRA.BUILDERS PRIVATE LIMITED .... Petitioner  
versus  
UNION OF INDIA & ORS. .... Respondents
- + **W.P.(C) 3171/2023**
- ISRAR ALI KHAN .... Petitioner  
versus  
ITO WARD 28 (5) NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 3295/2023 & CM Apl.12817/2023**
- VIJAY KHEMKA .... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 58(1)  
DELHI & ORS. .... Respondents
- + **W.P.(C) 3322/2023**
- UTTRANCHAL ISPAT PRIVATE LIMITED .... Petitioner  
versus  
UNION OF INDIA & ORS. .... Respondents
- + **W.P.(C) 3335/2023**
- VISHAL JEWELLERS .... Petitioner  
versus  
ACIT CIRCLE 43(1) DELHI & ANR. .... Respondents



- + **W.P.(C) 3338/2023**
- SAURAV BANSAL ..... Petitioner  
versus  
ITO WARD 43(6) DELHI & ANR. .... Respondents
- + **W.P.(C) 3414/2023**
- AZAM AHMED ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 46(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 3546/2023**
- KAILASH RANI ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 60(1) & ANR. .... Respondents
- + **W.P.(C) 3580/2023**
- REAL FINCAP LTD. .... Petitioner  
versus  
INCOME TAX OFFICER WARD 21 (1) NEW DELHI.. Respondent
- + **W.P.(C) 3677/2023**
- RAKESH SINGLA HUF ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 58 -3 DELHI .... Respondent
- + **W.P.(C) 3678/2023**
- SUDERSHAN KUMAR SINGLA HUF ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 58 - 3 DELHI .... Respondent
- + **W.P.(C) 3679/2023**



- ROOP DIAMOND HOUSE PRIVATE LIMITED ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 21-1  
DELHI & ANR. .... Respondents
- + **W.P.(C) 3877/2023**
- DEEPTI AHLAWAT ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 29-1 & ORS. .... Respondents
- + **W.P.(C) 3880/2023**
- BHARAT BHUSHAN ..... Petitioner  
versus  
ACIT, CIRCLE 43(1), DELHI & ANR. .... Respondents
- + **W.P.(C) 3881/2023**
- ATUL SINGLA HUF ..... Petitioner  
versus  
ITO WARD 43(6) DELHI & ANR. .... Respondents
- + **W.P.(C) 3882/2023**
- SAURAV BANSAL ..... Petitioner  
versus  
ITO WARD 43(6) DELHI & ANR. .... Respondents
- + **W.P.(C) 3893/2023 & CM Nos.15110-11/2023**
- NITIN SAXENA ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 49-1, DELHI ..... Respondent
- + **W.P.(C) 3894/2023, CM Nos.15112/2023 & 42622/2023**
- NEERAJ SINGLA ..... Petitioner  
versus  
ITO WARD 43(6) DELHI & ANR. .... Respondents



- + **W.P.(C) 3896/2023 & CM No.30261/2023**
- ANURADHA KHAN ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 28(5) & ANR. .... Respondents
- + **W.P.(C) 3997/2023**
- C.E. INFO SYSTEMS LIMITED ..... Petitioner  
versus  
DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 4(2), NEW DELHI AND ORS ..... Respondents
- + **W.P.(C) 4001/2023**
- RAKESH KUMAR VERMA ..... Petitioner  
versus  
DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 4(2), NEW DELHI AND ORS ..... Respondents
- + **W.P.(C) 4003/2023 & CM No.15556/2023**
- SACHIT KUMAR SAHIJPAL ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 49 1 DELHI AND ANR ..... Respondents
- + **W.P.(C) 4177/2023**
- MOHAMMAD SHAFIQUDDIN ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 46(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 4342/2023**
- CHELSEA BLOCKS AND PIPES PRIVATE LIMITED..... Petitioner  
versus  
DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 4(2),



- DELHI & ORS. .... Respondents
- + **W.P.(C) 4369/2023 & CM Appl.16844/2023**  
DEVSHI EARTHMOVERS PRIVATE LIMITED .... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE-8, DELHI & ANR. .... Respondents
- + **W.P.(C) 4377/2023**  
MK JAIN HUF .... Petitioner  
versus  
INCOME TAX OFFICER, WARD 44(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 4403/2023**  
JYOTI GUPTA .... Petitioner  
versus  
INCOME TAX OFFICER WARD 44(6)  
NEW DELHI .... Respondent
- + **W.P.(C) 4440/2023**  
RAJEEV KUMAR CHAHAL .... Petitioner  
versus  
INCOME TAX OFFICER WARD 44(6),  
DELHI AND ORS. .... Respondents
- + **W.P.(C) 4443/2023**  
ROOP DIAMOND HOUSE PRIVATE LIMITED .... Petitioner  
versus  
INCOME TAX OFFICER & ANR. .... Respondents
- + **W.P.(C) 4487/2023 & CM Appl.17171/2023**  
MANOJ MITTAL .... Petitioner  
versus  
UNION OF INDIA & ORS. .... Respondents
- + **W.P.(C) 4564/2023 & CM Appl.17379/2023**  
ANJANI STEELS LIMITED .... Petitioner



versus

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

+ **W.P.(C) 4573/2023 & CM Appl.17413/2023**

S A S FININVEST LLP .... Petitioner

versus

INCOME TAX OFFICER WARD 30(5), DELHI  
& ORS. .... Respondents

+ **W.P.(C) 4607/2023 & CM Appl.17593/2023**

SHIV KUMAR GOEL .... Petitioner

versus

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

+ **W.P.(C) 4614/2023 & CM Appl.17601/2023**

TANAY GAUR .... Petitioner

versus

INCOME TAX OFFICER WARD 50(1) & ORS. .... Respondents

+ **W.P.(C) 4636/2023 & CM Appl.17731/2023**

UMA GOEL .... Petitioner

versus

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

+ **W.P.(C) 5121/2023 & CM Appl.20030/2023**

KRBL LIMITED. .... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 13-1 &  
ORS. .... Respondents

+ **W.P.(C) 5531/2023 & CM Appl.21637/2023**

NEERU JAIN .... Petitioner



versus

INCOME TAX OFFICER WARD 29(1), DELHI  
& ORS.

..... Respondents

+ **W.P.(C) 5642/2023 & CM Appl.22121/2023**

UPENDRA GULATI AND SONS HUF

..... Petitioner

versus

INCOME TAX OFFICER, WARD 30(5),  
DELHI & ORS.

..... Respondents

+ **W.P.(C) 5973/2023 & CM Appl.23465/2023**

VARUN DAHIYA

..... Petitioner

versus

INCOME TAX OFFICER WARD 34(5) & ORS.

..... Respondents

+ **W.P.(C) 5978/2023 & CM Appl.23474/2023**

PARVEEN DEVI

..... Petitioner

versus

INCOME TAX OFFICER WARD 44-1 & ORS.

..... Respondents

+ **W.P.(C) 5990/2023 & CM Appl.23498/2023**

VARUN DAHIYA

..... Petitioner

versus

INCOME TAX OFFICER WARD 34(5) & ORS.

..... Respondents

+ **W.P.(C) 6182/2023 & CM Appl.24308/2023**

GEETU BHATIA

..... Petitioner

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 43(1),  
DELHI & ORS.

..... Respondents

+ **W.P.(C) 6252/2023 & CM Appl.24583/2023**

WELCOME SHOES PVT. LTD.

..... Petitioner



- versus  
INCOME TAX OFFICER, WARD-27(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 6256/2023 & CM Appl.24591/2023**  
SANDEEP PAHWA .... Petitioner  
versus
- INCOME TAX OFFICER WARD 35(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 6436/2023 & CM Appl.25325/2023**  
NARULA CHEMIST AGENCIES .... Petitioner  
versus
- ACIT, CIRCLE - 34(1) DELHI & ANR. .... Respondents
- + **W.P.(C) 6440/2023 & CM Appl.25332/2023, 33986/2023**  
SANGEETA SAHNI .... Petitioner  
versus
- INCOME TAX OFFICER & ANR. .... Respondents
- + **W.P.(C) 6450/2023 & CM Appl.25355/2023**  
DEVSHI EARTHMOVERS PRIVATE LIMITED .... Petitioner  
versus
- DEPUTY/ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE 8 & ORS. .... Respondents
- + **W.P.(C) 6453/2023**  
OPEN ONLINE SECURITIES PVT. LTD. .... Petitioner  
versus
- ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-19(1),  
NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 6532/2023 & CM Appl.25657/2023**  
NITIN GARG .... Petitioner  
versus



- INCOME TAX OFFICER WARD 43(1) DELHI ..... Respondent
- + **W.P.(C) 6537/2023 & CM Appl.25665/2023**  
AMIT GUPTA ..... Petitioner  
versus
- INCOME TAX OFFICER, WARD36(1), DELHI & ORS. .... Respondent
- + **W.P.(C) 6543/2023 & CM Appl.25674/2023**  
GAURAV KUMAR KHANNA ..... Petitioner  
versus
- ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE 70-1  
DELHI ORS. .... Respondent
- + **W.P.(C) 6633/2023 & CM Appl.26032/2023**  
HARSH VARDHAN BANSAL ..... Petitioner  
versus
- ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1),  
NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 6644/2023 & CM Appl.26056/2023**  
M/S ATULYA REALTY VENTURES PRIVATE LIMITED  
..... Petitioner  
versus
- COMMISSIONER OF INCOME TAX & ORS. .... Respondents
- + **W.P.(C) 6656/2023 & CM Appl.26078/2023**  
AKHIL SINGLA ..... Petitioner  
versus  
ACIT CIRCLE 19(1), DELHI & ANR. .... Respondents
- + **W.P.(C) 6657/2023 & CM Appl.26080/2023**



- MEENU BANSAL ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1),  
NEW DELHI & ANR. .... Respondents
- + **W.P.(C) 6660/2023 & CM Appl.26086/2023**  
MAHIPAL SINGH ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 68 5 DELHI ..... Respondent  
+ **W.P.(C) 6668/2023 & CM Appl.26112/2023**  
SANDHAR TECHNOLOGIES LIMITED ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 10(1),  
NEW DELHI & ORS. .... Respondents
- + **W.P.(C) 6763/2023 & CM Appl.26448/2023**  
MS. SWATI VARMANI ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD 30(1),  
DELHI & ANR. .... Respondents  
+ **W.P.(C) 6794/2023 & CM Appl.26541/2023**  
VK GLOBAL PUBLICATIONS PRIVATE LIMITED.... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 25(1),  
DELHI & ANR. .... Respondents
- + **W.P.(C) 6894/2023 & CM Appl.26875/2023**  
KAPIL GARG ..... Petitioner  
versus  
INCOME TAX OFFICER WARD 43(6) DELHI ..... Respondent  
+ **W.P.(C) 6967/2023 & CM No.27136/2023**  
RAJESH GUPTA ..... Petitioner



versus

+ ITO WARD 35 (1) DELHI & ANR. .... Respondents  
**W.P.(C) 6981/2023 & CM Appl.27176/2023**

M/S CHANDRAMAULI BUILDCON  
PRIVATE LIMITED .... Petitioner

versus

+ INCOME TAX OFFICER WARD-6(1), DELHI .... Respondent  
**W.P.(C) 7046/2023 & CM Appl.27413/2023**

TIA ENTERPRISES PVT LTD .... Petitioner

versus

+ INCOME TAX OFFICER WARD, 25(3) DELHI .... Respondent  
**W.P.(C) 7050/2023 & CM Appl.27421/2023**

SONAM GARG .... Petitioner

versus

+ INCOME TAX OFFICER WARD 34(1)  
DELHI & ANR. .... Respondents  
**W.P.(C) 7085/2023 & CM Appl.27582, 35438/2023**

DHAWAN EXIM PRIVATE LIMITED .... Petitioner

versus

+ ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-7(1),  
DELHI & ANR. .... Respondents  
**W.P.(C) 7096/2023 & CM Appl.27617/2023**

KATHURIA CASTINGS PRIVATE LIMITED .... Petitioner

versus

+ INCOME TAX OFFICER & ORS. .... Respondents  
**W.P.(C) 7118/2023 & CM Appl.27748/2023**

SUBHASH CHANDER KATHURIA .... Petitioner



- versus  
INCOME TAX OFFICER & ORS. .... Respondents
- + **W.P.(C) 7125/2023 & CM Appl.27768/2023**  
KATHURIA CASTINGS PRIVATE LIMITED .... Petitioner
- versus  
INCOME TAX OFFICER & ORS. .... Respondents
- + **W.P.(C) 7145/2023 & CM Appl.27869/2023**  
VIKAS SPOOL PVT.LTD .... Petitioner
- versus  
INCOME TAX OFFICER, WARD-26(3) .... Respondent
- + **W.P.(C) 7146/2023 & CM Appl.27871/2023**  
ROOP DIAMOND HOUSE PRIVATE LIMITED .... Petitioner
- versus  
INCOME TAX OFFICER WARD 21-1 DELHI  
& ANR. .... Respondents
- + **W.P.(C) 7169/2023 & CM Appl.27935/2023**  
KASHISH AGGARWAL .... Petitioner
- versus  
INCOME TAX OFFICER, WARD 36(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 7174/2023 & CM Appl.27952/2023**  
SAKSHI GOEL .... Petitioner
- versus  
INCOME TAX OFFICER AND ANR .... Respondents
- + **W.P.(C) 7259/2023 & CM Appl.28256/2023**  
KULDIP SINGH GULATI .... Petitioner
- versus  
ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 25(1),  
DELHI & ORS. .... Respondents
- + **W.P.(C) 7289/2023 & CM Appl.28334/2023**



RAJESH GUPTA HUF ..... Petitioner  
versus

ASSISTANT COMMISSIONER OF INCOME TAX  
& ORS ..... Respondents  
+ W.P.(C) 7326/2023 & CM Appl.28506/2023  
KANTA JAIN ..... Petitioner  
versus

INCOME TAX OFFICER, WARD- 30(5),  
DELHI & ORS. .... Respondents  
+ W.P.(C) 7375/2023 & CM Appl.28730/2023  
VIRAT CREDIT AND HOLDINGS PVT LTD ..... Petitioner  
versus  
ASSISTANT COMMISSIONER OF INCOME TAX OFFICER  
CIRCLE 25(1) & ORS. .... Respondents  
+ W.P.(C) 7443/2023 & CM Appl.28932/2023  
ALPS INVESTMENTS PRIVATE LIMITED ..... Petitioner  
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(1),  
DELHI & ANR. .... Respondents  
+ W.P.(C) 7471/2023  
E S P SAFETY PRIVATE LIMITED ..... Petitioner  
versus

INCOME TAX OFFICER ..... Respondent  
+ W.P.(C) 7497/2023 & CM Appl.29093/2023  
SWIFT REALTECH PRIVATE LIMITED ..... Petitioner  
versus  
INCOME TAX OFFICER, WARD-22(3),  
DELHI & ANR. .... Respondents  
+ W.P.(C) 7529/2023, CM Appl.29209/2023 & CM APPL.  
47828/2023



LNG AGRICOM PRIVATE LIMITED ..... Petitioner  
versus  
UNION OF INDIA AND ORS. .... Respondents

+ **W.P.(C) 7576/2023 & CM Appl.33987/2023**  
MIS MARS COMMODITIES PRIVATE LIMITED..... Petitioner  
versus

INCOME TAX OFFICER, WARD 16(3),  
DELHI & ANR. .... Respondents

+ **W.P.(C) 7598/2023 & CM Appl.29441/2023**  
CARISSA INVESTMENTS PVT. LTD. .... Petitioner  
versus

UNION OF INDIA AND ANR. .... Respondents

**Counsel for Petitioners:** Mr Kapil Goel and Mr Sandeep Goel, Advs.  
in W.P.(C) 16524/2022, 1006/2023, 119/2023, 387/2023 &  
3580/2023.

Mr Ruchesh Sinha and Ms Monalisa Maity, Advs. in W.P.(C)  
2558/2023, 2967/2023, 3009/2023, 3171/2023, 3546/2023 &  
3896/2023.

Mr Salil Kapoor, Ms Ananya Kapoor, Mr Sanat Kapoor, Mr Sumit  
Lalchandani, Mr Tarun Chanana and Mr Shivam Yadav, Advs. in  
W.P.(C) 3877/2023, 3893/2023, 3997/2023, 4001/2023, 3677/2023 &  
3678/2023.

Mr Ved Jain, Mr Nischay Kantoor and Mr Animesh Tripathi, Advs. in  
W.P.(C) 1543/2023, 1566/2023, 720/2023, 1705/2023, 1813,  
2047/2023, 2449/2023, 2631/2023, 2735/2023, 2812/2023,  
2862/2023, 2876/2023, 2898/2023 & 3414/2023.

Mr Akhilesh Kumar with Mr Vipin Garg, Advs. for petitioner in  
W.P.(C) 3160/2023 & W.P.(C) 3877/2023.

Ms Smriti Sahay, Ms Aishwarya Singh and Mr Malav Goswami,  
Advs. for petitioner in W.P.(C)No.3322/2023.

Mr Abhishek Garg, Mr Yash Gaiha and Mr Ramesh Mankotia, Advs.  
for petitioner in W.P.(C)No.3001/2023.

Mr Nagesh Kumar Behl, Adv. for petitioner in  
W.P.(C)Nos.3335/2023 & 3338/2023.



Mr Nitin Gulati, Adv. in W.P.(C) 4614/2023.  
Mr Keshav Dwivedi, Adv. in W.P.(C) 3295/2023.  
Mr Manibhadra Jain, Adv. in W.P.(C) 4487/2023.  
Mr Mayank Pachauri, Adv. in W.P.(C) 3880-3882, 3893/2023.  
Mr Gaurav Gupta, Adv. in W.P.(C) 4003/2023.  
Mr T Shivakumar with Ms Kirti Kishore and Ms Sanjana, Advs. in W.P.(C) nos. 4607, 4636/2023.  
Mr Pankaj Kumar Saxena, Adv. in W.P.(C) 3295/2023.  
Mr Gautam Jain with Mr Piyush Kumar Kamal, Advs. in W.P.(C) 7174, 7279/2023.  
Ms Ragini Handa with Mr Ujjwal Jain, Advs. in W.P.(C) 6453, 7497/2023.  
Mr Manuj Sabharwal with Ms Shalini, Advs. in W.P.(C) 6543/2023.  
Mr Ajay Wadhwa with Mr Snehil Jha and Mr Ujjwal Jain, Advs. in W.P.(C) nos.6453, 7085, 7497/2023.  
Mr Amol Sinha, Adv. W.P.(C) 6537/2023.  
Mr Anmol Jagga, Adv. in W.P.(C) 7529/2023.  
**Counsel for Respondents:** Mr Sunil Agarwal, Sr Standing Counsel with Mr Shivansh B. Pandya, Jr Standing Counsel and Mr Utkarsh Tiwari, Adv. in W.P.(C) 2631/2023, 16524/2022 & 1813/2023.  
Mr Ghanshyam Mishra, CGSC for R-3 in W.P.(C) 16524/2022.  
Mr Abhishek Maratha, Sr Standing Counsel with Mr Akshat Singh, Jr Standing Counsel in W.P.(C)Nos.1566/2023, 720/2023, 1705/2023, 2812/2023, 3171/2023, 3546/2023, 3893/2023 & 3896/2023.  
Mr Gaurav Gupta, Sr Standing Counsel with Mr Puneett Singhal and Mr Shivendra Singh, Jr Standing Counsels in W.P.(C)Nos.2876/2023, 2898/2023, 3677/2023 & 3678/2023.  
Mr Kunal Sharma, Sr Standing Counsel with Ms Zehra Khan, Jr Standing Counsel along with Mr Shubhendu Bhattacharya, Adv. in W.P.(C)Nos.2967/2023, 3009/2023 & 4001/2023  
Mr Aseem Chawla, Sr Standing Counsel with Mr Rishabh Nangia, Ms Anuja Pethia, Mr Subhasish Kumar and Ms Pratishtha Chaudhary, Advs. in W.P.(C)No.3001/2023, 2449/2023 & 3580/2023.  
Mr Shailendera Singh, Sr Standing Counsel with Ms Dacchita Shahi and Mr Akash Saxena, Advs. in W.P.(C) 3414/2023.  
Mr Gaurav Gupta, Sr Standing Counsel with Mr  
Mr Sanjay Kumar, Sr Standing Counsel with Ms Easha, Adv. for respondent in W.P.(C)No.3160/2023, 1006/2023, 119/2023 &



387/2023.

Mr Zoheb Hossain, Sr Standing Counsel with Mr Sanjeev Menon, Standing Counsel for respondent in W.P.(C)No.1543/2023 & 992/2023.

Mr Vipul Agrawal, Sr Standing Counsel with Mr Gibran Naushad and Ms Sakshi Shairwal, Advs. for W.P.(C) nos.992, 3997, 5973, 5990, 6256, 6967, 7169, 7443/2023.

Mr Ruchir Bhatia, Sr Standing Counsel with Ms Deeksha Gupta, Adv. Mr Shlok Chandra, Sr Standing Counsel with Ms Priya Sarkar, Standing Counsel.

Ms Dacchita Shahi, Standing Counsel for revenue in W.P.(C) 7529/2023.

Mr Akash Vajpai, Adv. for UOI in W.P.(C) 4487/2023.

Mr Santosh Kumar Pandey, Adv. for UOI in W.P.(C) 7529/2023.

Mr Siddharth Khatana, Adv. for UOI in W.P.(C) 7096, 7125/2023.

Mr Rakesh Kumar Dudeja, Adv. for UOI in W.P.(C) 7529/2023.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

**17.10.2023**

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**[Physical Hearing/Hybrid Hearing (as per request)]**

1. Arguments have been completed on behalf of the respondents/revenue.
2. List the above-captioned matters for rejoinder on 09.11.2023 at 3.30 P.M.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**OCTOBER 17, 2023/pmc**

*Click here to check corrigendum, if any*