



\$~32, 33, 37, 41, 43, 46, 49 to 60

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

+ W.P.(C) 4484/2023 & CM APPL. 17165/2023

SUCHI AGARWAL

..... Petitioner

Through: Mr. Kapil Goel and Mr.Sandeep  
Goel, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)  
NEW DELHI

..... Respondent

Through: Mr. Gurjas Singh Narula, G.P. for  
UOI/respondent.  
Mr.Ruchir Bhatia, Sr. St. Counsel  
with Ms.Deeksha Gupta, Advocate  
for respondent Revenue.

33

+ W.P.(C) 4629/2023 & CM APPL. 17702/2023

BAL KRISHAN GUPTA

..... Petitioner

Through: Mr.Kapil Goel and Mr.Sandeep Goel,  
Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 43(1)  
NEW DELHI

..... Respondent

Through: Mr. Sunil Agarwal, Sr. Standing  
Counsel with Mr. Shivansh B.  
Pandya, Jr. Standing Counsel & Mr.  
Utkarsh Tiwari, Adv.

37

+ W.P.(C) 5127/2023 & CM APPL. 20042/2023

AMEYA COMMERCIAL PROJECTS PRIVATE  
LIMITED

..... Petitioner

Through: Mr. Ved Jain & Mr. Nischay Kantoor,  
Adv.



versus

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

Through: Mr. Zoheb Hossain, Sr. Standing  
Counsel with Mr. Sanjeev Menon,  
Advocate for revenue.  
Mr. Kamal Kant Jha, Sr. Panel  
Counsel with Mr. Avinash Singh,  
Adv. for R-5.

41

+ W.P.(C) 5534/2023 & CM APPL. 21650/2023

PARVEEN KUMAR MALHOTRA .... Petitioner

Through: Mr. Ved Jain & Mr. Nischay Kantoor,  
Advs.

versus

INCOME TAX OFFICER, WARD 30(1), DELHI  
& ORS. .... Respondents

Through: Mr. Gaurav Gupta, Sr. Standing  
Counsel with Mr. Shivendra Singh,  
Jr. Standing Counsel & Mr. Puneet  
Singhal, Jr. Standing Counsel.

43

+ W.P.(C) 5974/2023 & CM APPL. 23467/2023

ASHOK KUMAR ANEJA .... Petitioner

Through: Mr. Sumit Lalchandani and Mr.  
Shivam Yadav, Advocates.

versus

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

Through: Mr. Aseem Chawla, senior standing  
counsel with Ms. Pratishta



Chaudhary, Advocate  
Ms. Pratishtha Chaudhary, Mr. Aditya  
Gupta and Ms. Nivedita, Advocates.

46

+ W.P.(C) 6251/2023 & CM APPL. 24581/2023

SAUDAGAR FENCETECH PRIVATE LIMITED ..... Petitioner

Through: Mr.Ved Jain with Mr.Nischay K.  
Advocate

versus

INCOME TAX OFFICER, WARD 22(3), DELHI  
& ORS.

..... Respondents

Through: Mr.Sunil Agarwal, St. St. Counsel,  
Mr.Shivansh B. Pandya, Jr. St.  
Counsel and Mr.Utkarsh Tiwari,  
Advocates for IT Department.  
Mr.Kavindra Gill, Sr. Panel Counsel  
for UOI/R5.

49

+ W.P.(C) 6517/2023 & CM APPL. 25604/2023

KIRTI KUMAR DAWAR ..... Petitioner

Through: Mr. Ved Jain & Mr. Nischay Kantoor,  
Advs.

versus

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

..... Respondents

Through: Mr Abhishek Maratha, Sr. Standing  
Counsel with Mr Akshat Singh, Jr.  
Standing Counsel.



50

+ W.P.(C) 6539/2023 & CM APPL. 25668/2023

KIRTI KUMAR DAWAR

..... Petitioner

Through: Mr. Ved Jain & Mr. Nischay Kantoor,  
Advs.

versus

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

..... Respondents

Through: Mr Abhishek Maratha, Sr. Standing  
Counsel with Mr Akshat Singh, Jr.  
Standing Counsel..

51

+ W.P.(C) 6565/2023 & CM APPL. 25727/2023

ASHISH GIRDHAR

..... Petitioner

Through: Mr. Sumit Lal Chandani & Mr.  
Shivam Madav, Advs.

versus

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

..... Respondents

Through: Ms. Pratishtha Chaudhary, Mr. Aditya  
Gupta & Ms. Nivedita, Advs. on  
behalf of Mr. Aseem Chawla, Sr.  
Standing Counsel.

52

+ W.P.(C) 6639/2023 & CM APPL. 26046/2023

MAHINDER KUMAR

..... Petitioner

Through: Mr. Kapil Goel, Advocate.



versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
60(1), DELHI ..... Respondent

Through: Mr. Shailendra Singh, SSC with Ms.  
Dacchita Shahi, JSC.

53

+ W.P.(C) 6920/2023 & CM APPL. 26939/2023

RITU SAPRA ..... Petitioner

Through: Mr. Sumit Lal Chandani & Mr.  
Shivam Madav, Advs.

versus

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

Through: Mr.Ruchir Bhatia, Sr. St. Counsel  
with Ms.Deeksha Gupta, Advocate  
for respondent Revenue.

54

+ W.P.(C) 6927/2023 & CM APPL. 26951/2023

THRIVING DEVELOPERS PRIVETE LTD ..... Petitioner

Through: Ms Smriti Sahay, Advocate.

versus

CENTRAL BOARD OF DIRECT TAX & ORS. .... Respondent

Through: Mr.Abhishek Maratha, Sr. St.  
Counsel, Mr. Parth Semwal, Jr. St.  
Counsel for Income Tax Department.



56

+ W.P.(C) 7081/2023 & CM APPL. 27502/2023  
NOW FOODS PVT LTD ..... Petitioner

Through: Mr. Kapil Goel, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 16(1),  
DELHI ..... Respondent

Through: Mr. Abhishek Maratha, Sr. St.  
Counsel, Mr. Parth Semwal, Jr. St.  
Counsel for Income Tax Department.

57

+ W.P.(C) 7191/2023 & CM APPL. 27983/2023

KIRTI KUMAR DAWAR ..... Petitioner

Through: Mr. Ved Jain & Mr. Nischay Kantoor,  
Adv.

versus

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

Through: Mr. Abhishek Maratha, Sr. St.  
Counsel, Mr. Parth Semwal, Jr. St.  
Counsel for Income Tax Department.

58

+ W.P.(C) 7257/2023 & CM APPL. 28252/2023

MANISH KUMAR AGGARWAL ..... Petitioner

Through: Mr. Samyak Jain, Advocate

versus

ACIT CIRCLE 10(1) AND ORS. .... Respondents



Through: Mr.Abhishek Maratha, Sr. St.  
Counsel, Mr. Parth Semwal, Jr. St.  
Counsel for Income Tax Department.

59

+ W.P.(C) 7260/2023 & CM APPL. 28258/2023

SAVITA GUPTA ..... Petitioner

Through: Mr Partiosh Jain, Mr Divyansh Jain,  
Mr Vidhan Jain and Mr Keshav  
Maheshwari, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE-49(1) ..... Respondent

Through: Mr.Abhishek Maratha, Sr. St.  
Counsel, Mr. Parth Semwal, Jr. St.  
Counsel for Income Tax Department.

60

+ W.P.(C) 7389/2023 & CM APPL. 28756/2023

VINEETA GUPTA ..... Petitioner

Through: Mr. Sumit Lal Chandani & Mr.  
Shivam Madav, Advs.

versus

INCOME TAX OFFICER WARD 46(4) & ANR. .... Respondents

Through: Ms Dacchita Shahi, Junior Standing  
Counsel

**CORAM:**  
**HON'BLE THE ACTING CHIEF JUSTICE**  
**HON'BLE MS. JUSTICE MINI PUSHKARNA**



**ORDER**  
**15.12.2023**

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1. Learned counsel for the respondents are given last and final opportunity to file their counter affidavits within four weeks. Rejoinder affidavits, if any, be filed before the next date of hearing.
2. Parties are directed to ensure that the pleadings are completed before the next date of hearing.
3. List on 18<sup>th</sup> March, 2024.
4. Interim orders to continue.

**ACTING CHIEF JUSTICE**

**MINI PUSHKARNA, J**

**DECEMBER 15, 2023**  
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