



2025:DHC:656-DB



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

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**Order reserved on: 30 January, 2025  
Order pronounced on 04 February 2025**

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W.P.(C) 3908/2023 & CM APPL. 75406/2024 (DIRECTIONS)

KANWALJEET KAUR .....Petitioner

Through: Mr. Kunal Tandon, Sr. Adv. with  
Mr. Saurabh D. Karan Singh,  
Ms. Kanika Jain, Mr. Akash  
Kumar, Ms. Natasha & Mr.  
Sanjay Shisodia, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
(34) 1 DELHI & ORS. ....Respondents

Through: Mr. Debesh Panda, SSC.

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W.P.(C) 13458/2022 & CM APPL. 4563/2025(FOR  
DELINKING PET.)

M/S BCL SECURE PREMISES PVT. LTD. ....Petitioner

Through: Mr. Piyush Kaushik & Mr.  
Tanveer Zaki, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

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W.P.(C) 14411/2022

SH. RAM AVTAR AGARWAL .....Petitioner

Through: Ms. Priyanka Goel, Adv.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Puneet Rai, SSC.

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W.P.(C) 262/2023

AADHAR TOURS AND TRAVELS PVT LTD .....Petitioner

Through: Mr. Naresh Jain, Mr. Ankit  
Daga, Ms. Arti Agarwal, Ms.



2025:DHC:656-DB



Rosy Banerjee, Mr. Alok Kumar  
& Mr. Rishabh Jain, Advs.  
Dr. Aseem Chawla, Sr. Adv./  
Amicus Curiae with Ms.  
Pratishtha & Ms. Poshali, Advs.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.  
Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin and Ms.  
Easha Kadian, JSCs

+ W.P.(C) 14786/2022

AVINASH KUMAR SETIA ....Petitioner  
Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta

versus

INCOME TAX OFFICER, WARD 30-1, EARLIER KNOWN  
AS ASST. COMMISSIONER OF INCOME TAX, CENTRAL  
CIRCLE -15, DELHI & ANR. ....Respondents

Through: Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 15952/2022

PRATT AND WHITNEY CANADA SEA PTE  
LTD. ....Petitioner  
Through: Mr. Kamal Sawhney, Mr. Nikhil  
Agarwal and Mr. Nishank  
Vashistha, Advs.



2025:DHC:656-DB



versus

DEPUTY COMMISSIONER OF INCOME TAX  
& ANR.

.....Respondents

Through: Mr. Vipul Agrawal, SSC with  
Mr. Gaoraang Ranjan, Adv.

+ W.P.(C) 16664/2022

MUMTAZ PATEL SIDDIQUI

.....Petitioner

Through: Mr. Anand Shankar, Mr. Amit  
Kumar & Mr. Debashish  
Mukherjee, Adv.

versus

ASSESSING OFFICER, INCOME TAX DEPARTMENT,  
WARD NO. 30(5), DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5632/2023

DEEPAK GUPTA

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh  
Jain & Mr. Vidhan Jain, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5635/2023

ANKITA GARG

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Adv.

versus

ITO WARD 43(6) DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 5638/2023  
SATISH GOYAL

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Adv.

versus

INCOME TAX OFFICER WARD 49(1), DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5645/2023

PRAMOD KUMAR GUPTA

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Adv.

versus

ACIT, CIR 25(1), DELHI & ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5646/2023  
PAWAN SINGLA

...Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Adv.

versus



2025:DHC:656-DB



INCOME TAX OFFICER WARD 43(6) DELHI &  
ORS. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5648/2023

NORTH TOWN ESTATES PRIVATE LIMITED ....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16(1)  
& ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Adv.

+ W.P.(C) 5651/2023

DRAKE PROPERTIES PVT LTD ....Petitioner

Through: Ms. T.M Shivakumar, Ms.  
Sanjana, Ms. Kirti Kishore and  
Ms. Akanksha Johari, Adv.

versus

INCOME TAX OFFICER WARD 7(1) DELLHI &  
ANR. ....Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 5652/2023  
KLAXON TRADING PRIVATE LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.  
versus

INCOME TAX OFFICER WARD 14(3) DELHI & ORS. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5658/2023  
ANKITA GARG .....Petitioner  
Through: Mr. Nagesh Kumar Behl and Mr. Mayank Pachauri, Advs.  
versus

ITO WARD 43(6) DELHI & ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 8064/2024 & CM APPL. 33261/2024 (Stay)  
NIRMAL KUMAR DHAMMANI .....Petitioner  
Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya



2025:DHC:656-DB



Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus

INCOME TAX OFFICER WARD 28(1),  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 298/2023

DIVYA BUILDMART PVT LTD

.....Petitioner

Through: Mr. Naresh Jain, Mr. Ankit  
Daga, Ms. Arti Agarwal, Ms.  
Rosy Banerjee, Mr. Alok Kumar  
& Mr. Rishabh Jain, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC with  
Mr. Sanjeev Menon, JSCs, Mr.  
Anmol Jagga & Mr. Gaurav  
Kumar, Advs.

Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 1005/2023

VASHULINGA FINANCE PRIVATE LTD

.....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Advs.

versus



2025 :DHC :656-DB



ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
25 1 .....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 1509/2023  
N.N. FINANCIAL SERVICES PVT. LTD. ....Petitioner  
Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Adv.

versus

INCOME TAX OFFICER, WARD 18-1, DELHI  
& ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Adv.

+ W.P.(C) 2232/2023  
DINESH GOYAL ....Petitioner  
Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 13. 1  
NEW DELHI .....Respondent





2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 2370/2023

TARIK HANDA

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

ITO WARD, 50(1) NEW DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 2543/2023

RAJ INFRA REALTORS PRIVATE LIMITED .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 21(1) DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.



2025:DHC:656-DB



+ W.P.(C) 2844/2023

SV REALTORS PRIVATE LIMITED .....Petitioner  
Through: Mr. Abhishek Garg, Mr. Yash  
Gaiha, Mr. Ranesh Singh  
Mankotia, Mr. Naman Mehta,  
Adv.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 2889/2023

ASP DEVELOPERS PRIVATE LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Adv.

versus

ITO WARD 1(1) NEW DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Adv.

+ W.P.(C) 2890/2023

GAMUT COMMERCIALS PRIVATE LIMITED .....Petitioner  
Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Adv.

versus

ITO WARD 10 (1) NEW DELHI & ORS. ....Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 2891/2023

AJAY MITTAL

.....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
52 1 DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 2896/2023

SHOURYA INFRASTRUCTURE PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 23(1) DELHI  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3005/2023  
ISRAR ALI KHAN

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

ITO WARD 28 (5) NEW DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 3068/2023

DUKE SPONGE AND IRON PRIVATE LIMITED

.....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash  
Gaiha, Mr. Ranesh Singh  
Mankotia, Mr. Naman Mehta,  
Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 7(1), DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin and Ms.  
Easha Kadian, JSCs

+ W.P.(C) 3097/2023



2025:DHC:656-DB



VINTAGE FOOTWEAR PRIVATE LIMITED .....Petitioner  
Through: Mr. Prakash Kumar & Ms.  
Rashmi Singh, Adv.  
versus

INCOME TAX OFFICER, WARD 26(3), NEW DELHI & ANR.  
.....Respondents  
Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3106/2023

DIVINE SOFTECH PRIVATE LIMITED .....Petitioner  
Through: Mr. Prakash Kumar & Ms.  
Rashmi Singh, Adv.  
versus

INCOME TAX OFFICER, WARD 7(1), DELHI  
& ANR. ....Respondents  
Through: Mr. Vipul Agrawal, SSC with  
Mr. Gaoraang Ranjan, Adv.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3136/2023

AMIT JAIN ....Petitioner  
Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Adv.  
versus

INCOME TAX OFFICER WARD 47(1),  
DELHI .....Respondent  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.



2025:DHC:656-DB



Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.

Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin and Ms.  
Easha Kadian, JSCs.

+ W.P.(C) 3138/2023

PAWANSUT MEDIA SERVICES PVT LTD. ....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Advs.

versus

INCOME TAX OFFICE WARD 19 3 NEW DELHI AND ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3172/2023

HARJEET SINGH KANDHARI ....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 53(1) DELHI  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 3278/2023

SHANTI DEVI CHARITABLE TRUST ....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh  
Chaurasia, Ms. Sakshi Rustagi,



2025:DHC:656-DB



Ms. Renu Arora, Mr. Paritosh  
Gaur and Ms. Sakshi Srivastava,  
Adv.

versus

INCOME TAX OFFICER & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3281/2023

SUNITA SHARMA ....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh  
Chaurasia, Ms. Sakshi Rustagi,  
Ms. Renu Arora, Mr. Paritosh  
Gaur and Ms. Sakshi Srivastava,  
Adv.

versus

ITO, WARD 36(1), DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Adv.

+ W.P.(C) 3408/2023

ANCHAL NARANG1 ....Petitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil  
Agarwal and Mr. Nishank  
Vashistha, Adv.

versus

ITO WARD 44 6 NEW DELHI ....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3470/2023

SEASHELL BUILDSPACES PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 23(1) DELHI  
& ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3513/2023

GAIN CAPITAL PRIVATE LIMITED

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

ACIT(OSD) DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.

+ W.P.(C) 3533/2023

GAYATRI DHODY

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus





2025:DHC:656-DB



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

Through: Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.

+ W.P.(C) 3572/2023

GAIN CAPITAL PRIVATE LIMITED ....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

ACIT(OSD), DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.

+ W.P.(C) 3573/2023

SONA JOSHI ....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 60(1)  
& ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 3618/2023



2025:DH:656-DB



SUBASH GOYAL HUF

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ITO, WARD 36(1), DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 3668/2023

HARSHIT FINVEST PVT LTD

.....Petitioner

Through: Mr. Vineet Garg, Adv.

versus

INCOME TAX OFFICER, WARD-11(1)  
& ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 3672/2023 & CM APPL. 10804/2024 (Interim Stay)

VINOD GOYAL AND SONS

.....Petitioner



2025 :DHC :656-DB



Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ITO, WARD 36(1), DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. T.P. Singh, Sr. Govt. Counsel for R-2

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 3728/2023

ANURADHA KHAN ....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 28(5)  
& ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 3733/2023

VEEKAY GENERAL INDUSTRIES ....Petitioner



2025:DHC:656-DB



Through: Mr. Piyush Kaushik and Mr.  
Tanveer Zaki, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 3875/2023

JEET KAUR ....Petitioner

Through: Mr. Kunal Tandon, Sr. Adv. with  
Mr. Saurabh D. Karan Singh,  
Ms. Kanika Jain, Mr. Akash  
Kumar, Ms. Natasha & Mr.  
Sanjay Shisodia, Advs.

versus

INCOME TAX OFFICER WARD 19(3) NEW DELHI  
& ORS. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3878/2023

HARCHARAN SINGH ....Petitioner

Through: Mr. Kunal Tandon, Sr. Adv. with  
Mr. Saurabh D. Karan Singh,  
Ms. Kanika Jain, Mr. Akash  
Kumar, Ms. Natasha & Mr.  
Sanjay Shisodia, Advs.



2025:DHC:656-DB



versus

INCOME TAX OFFICER WARD (35) 1  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Adv.

+ W.P.(C) 3895/2023 & CM APPL. 5818/2025 (365 Days Delay in C.A.)  
BONLON INDUSTRIES LTD

.....Petitioner

Through: Mr. Vineet Garg, Adv.

versus

THE DY. COMMISSIONER OF INCOME TAX, CIRCLE 4(2)  
& ANR.

.....Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan, Adv.  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 3940/2023

M/S SAG INFRASTRUCTURE DEVELOPERS  
PVT LTD

.....Petitioner

Through: Mr. Bhuvnesh Satija and Mr. Aniket Khanduri, Adv.

versus

INCOME TAX OFFICER WARD 22(1)  
& ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 3945/2023

RUPIN KHANDPURA

.....Petitioner

Through: Mr. Kunal Tandon, Sr. Adv. with  
Mr. Saurabh D. Karan Singh,  
Ms. Kanika Jain, Mr. Akash  
Kumar, Ms. Natasha & Mr.  
Sanjay Shisodia, Advs.

versus

INCOME TAX OFFICER WARD 28(5) NEW DELHI  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 4027/2023

SANTOSH TIMBER TRADING COMPANY LTD

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 22(1) DELHI  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.



2025:DHC:656-DB



Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 4038/2023

HIMALAYA POLYTECH PRIVATE LTD .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Adv.

versus

INCOME TAX OFFICER WARD 11(3) DELHI & ORS. ....Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan, Adv. Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 4150/2023

LALIT GULATI .....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 28(1) DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Adv.

+ W.P.(C) 4257/2023



2025:DHJ:656-DB



VIVO APPARELS PRIVATE LIMITED .....Petitioner  
Through: Dr. Rakesh Gupta, Mr. Somil  
Agarwal, Mr. Sourav Verma &  
Mr. Dushyant Agarwal, Advs.  
versus

INCOME TAX OFFICER, WARD 26(3) DELHI  
& ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 4258/2023

KAMLESH KUMAR GUPTA .....Petitioner  
Through: Dr. Rakesh Gupta, Mr. Somil  
Agarwal, Mr. Sourav Verma &  
Mr. Dushyant Agarwal, Advs.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
1(1) & ANR. ....Respondents  
Through: Mr. Vipul Agrawal, SSC with  
Mr. Gaoraang Ranjan, Adv.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 4326/2023

BEST INFRATECH PRIVATE LIMITED .....Petitioner  
Through: Mr. Rites Goel & Mr. Lakshay  
Sawhney, Advs.  
versus

INCOME TAX OFFICER WARD 4(1) AND  
ORS & ORS. ....Respondents





2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs  
Mr. Sonal Singh and Mr. Anmol Adhrit, Advs.

+ W.P.(C) 4375/2023

MR SHUBHAM JAIN

.....Petitioner

Through: Mr. Mahe Zehra, Adv.

versus

THE INCOME TAX OFFICER CIRCLE -28(5), DELHI AND  
ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 4376/2023

NEERU JAIN

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

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

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Ms. Bakshi Vinita, SPC for R-6  
Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 4378/2023



2025:DHC:656-DB



MOULDCRAFT INDIA PVT LTD

.....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Deepanshu Jain & Mr. Manish Yadav, Advs.

versus

DEPUTY COMMISSIONER INCOME TAX  
AND ANR

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 4405/2023

ALKA GARG

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ITO, WARD 44(6), DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 4423/2023

ADYCON INFRASTRUCTURES PVT. LTD.

.....Petitioner

Through: Mr. P. Roychaudhuri, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 4574/2023

GIRISH KAPUR

.....Petitioner

Through: Mr. Bharat Beriwal, Adv.

versus

INCOME TAX OFFICER WARD 10(1) DELHI  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 4584/2023

LALIT KUMAR SAPRA

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
43-1 DELHI & ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.



2025:DHC:656-DB



+ W.P.(C) 4658/2023 & CM APPL. 39117/2023 (Direction)  
VINAY JAIN HUF .....Petitioner  
Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.  
versus

INCOME TAX OFFICER WARD 43(6) DELHI  
& ORS. ....Respondents  
Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 4659/2023 & CM APPL. 17933/2023 (Stay)  
RAJDHANI EDUCATIONAL CHARITABLE  
TRUST .....Petitioner  
Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Advs.  
versus

INCOME TAX OFFICER WARD EXEMP 2(4) ....Respondent  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6426/2023  
SHERUL INSULATION PRIVATE LIMITED .....Petitioner  
Through: Mr. Nitin Gulati & Ms. Reena  
Gandhi, Advs.  
versus

INCOME TAX OFFICER WARD 23( 1), DELHI  
& ORS. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 7997/2023 & CM APPL. 30759/2023 (Interim Stay)



2025:DHC:656-DB



SUNITA KAMRA

.....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish  
Khurana, Ms. Priyanka Jindal &  
Mr. Siddharth Sarwal, Adv.

versus

INCOME TAX OFFICER, WARD 19(3),  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 4684/2023

VAIBHAV JAIN

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Adv.

versus

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

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 4786/2023

JAYCEE HOUSING PRIVATE LIMITED

.....Petitioner

Through: Ms. Smriti Sahay and Ms.  
Pragati Singh, Adv.

versus



2025:DHC:656-DB



CENTRAL BOARD OF DIRECT TAX  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 4880/2023

PRADEEP KUMAR JAIN

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE 25(1), DELHI & ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 4899/2023

ROHIT SAHAI

.....Petitioner

Through: Ms. T.M Shivakumar, Ms.  
Sanjana, Ms. Kirti Kishore and  
Ms. Akanksha Johari, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
52(1) DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 4915/2023

NITIN SAXENA

.....Petitioner



2025 :DHC :656-DB



Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

INCOME TAX OFFICER WARD NO. 49(1),  
DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Adv.

+ W.P.(C) 4941/2023

SHARAD GARG

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Adv.

versus

ITO, WARD 63(1), DELHI & ANR.

.....Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan, Adv.

Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5123/2023

LAMBA TRADERS AND ENGINEERS PVT



2025:DHC:656-DB



LTD

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

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

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.  
Mr. Hemant Kumar Yadav, SPC for R-2.

+ W.P.(C) 5186/2023

MANAK CONSULTANTS PRIVATE LIMITED .....Petitioner

Through: Mr. Prashant Shukla, Adv.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5187/2023

SHALINI DAGA

.....Petitioner

Through: Ms. T.M Shivakumar, Ms. Sanjana, Ms. Kirti Kishore and Ms. Akanksha Johari, Advs.

versus





2025 :DHC :656-DB



ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
28(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 5210/2023

BHARAT STEEL CORPORATION ....Petitioner

Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 5219/2023

WHITEFIELDS OVERSEAS LTD ....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus



2025:DHC:656-DB



ACIT, CIR 25(1), DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 5237/2023

RAKESH KUMAR GOYAL

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ITO, WARD 35(5), DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 5238/2023

WHITEFIELDS OVERSEAS LTD

.....Petitioner

Through: Appearance not given.

versus

ACIT, CIR 25(1), DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.



2025 :DHC :656-DB



Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 5239/2023  
BADAL MAHESHWARI .....Petitioner  
Through: Appearance not given.

versus

INCOME TAX OFFICER, WARD 58(3), DELHI  
& ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5251/2023  
VANEETA IMPEX PVT LTD .....Petitioner  
Through: Mr. Vineet Garg, Adv.

versus

THE ASSTT. COMMISSIONER OF INCOME TAX, CIRCLE  
25(1) & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5265/2023  
GYAN CHANDRA MISRA-INSOLVENCY RESOLUTION  
PROFESSIONAL OF TRESKO HOMES PRIVATE  
LIMITED .....Petitioner

Through: Mr. Manuj Sabharwal, Mr.  
Devvrat Tiwari & Mr. Drona  
Negi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX CIRCLE  
16-1, DELHI & ORS. ....Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 5272/2023

BHARAT FITTINGS AND VALVES .....Petitioner

Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. N.K. Aggarwal, SPC for R-1.

+ W.P.(C) 5298/2023

K.H. STEEL CASTING (P) LTD .....Petitioner

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda & Mr. Gargi Sethee, Advs.

versus

INCOME TAX OFFICER, WARD 14(1)  
& ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr.



2025 :DHC :656-DB



Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 5311/2023

DHUNNA INVESTMENT P LTD .....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 7(1) DELHI  
& ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 5343/2023

SHARE WISE COMMODITY BROKERS PRIVATE LIMITED  
.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena  
Gandhi, Advs.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 5369/2023

K.H. STEEL CASTING (P) LTD .....Petitioner



2025 :DHC :656-DB



Through: Mr. Satyen Sethi, Mr. Arta Trana  
Panda & Mr. Gargi Sethee,  
Adv.

versus

INCOME TAX OFFICER, WARD 14(1)  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Adv.

+ W.P.(C) 5371/2023

PAWAN SINGLA

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Adv.

versus

INCOME TAX OFFICER WARD 43(6) DELHI  
& ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5390/2023

YOGEN KHOSLA

.....Petitioner

Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 5392/2023

RAJ KUMAR SABHARWAL .....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ACIT, CIR 52(1), NEW DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 5406/2023

GOURAV BATRA .....Petitioner

Through: Appearance not given.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE INT TAX 1(1)(2), NEW DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5407/2023

RAMAYANA ISPAT PVT LTD .....Petitioner



2025:DHC:656-DB



Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ACIT, CIR 19(1), DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5409/2023

ONE POINT REALTY PRIVATE LIMITED ....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 19(1), DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viprav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 5427/2023

UDGAM EDUCATION INSTITUTE PVT. LTD ....Petitioner

Through: Mr. Arvind Kumar, Adv.

versus

INCOME TAX OFFICER WARD 27(1) ....Respondent

Through: Mr. Puneet Rai, SSC





2025:DHC:656-DB



Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5428/2023 & CM APPL. 21232/2023 (Interim Relief)

GAURAV CHOPRA

.....Petitioner

Through: Mr. Arjun Kakkar & Mr. A. Sharma, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Vinish Phoghat, CGSPC

+ W.P.(C) 5536/2023

ABHINAV GOEL..

.....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

INCOME TAX OFFICER WARD 43(6) ....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5539/2023

PUBLIC CLOTHING PVT.LTD

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh Jain & Mr. V. Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 5725/2023  
SADHNA RANI

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE  
16(1), DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5727/2023  
ATUL KUMAR SAXENA

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
70(1), DELHI & ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Rajesh Kumar. SPC with Mr. Yash Narain & Mr. Rahul Kumar Sharma, Advs.

+ W.P.(C) 5730/2023  
RAVI DHINGRA (HUF)

.....Petitioner



2025 :DHC :656-DB



Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

INCOME TAX OFFICER, WARD 28(1),  
DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

+ W.P.(C) 5734/2023  
BRIJ BHUSHAN GUPTA

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
59-1)

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 5761/2023  
PAVEL GARG SONS HUF

.....Petitioner



2025:DHC:656-DB



Through: Mr. Imran Khan, Adv.

versus

THE INCOME TAX DEPARTMENT .....Respondent

Through: Mr. Vipul Agrawal, SSC with  
Mr. Gaoraang Ranjan, Adv.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5785/2023, CM APPL. 22652/2023 (Stay) & CM  
APPL. 30249/2023 (Addl. Document)

B.C ENTERPRISES .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Adv.

versus

INCOME TAX OFFICER WARD 58 3  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Adv.

+ W.P.(C) 5867/2023 & CM APPL. 23016/2023 (Interim Relief)  
SUNIL KUMAR

.....Petitioner

Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Adv.

versus

INCOME TAX OFFICER WARD 47( & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.



2025:DHC:656-DB



+ W.P.(C) 5869/2023

GSM AUTO SPARES PRIVATE LIMITED .....Petitioner  
Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX (OSD) DELHI & ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Adv.

+ W.P.(C) 5875/2023  
SAURAV BANSAL

.....Petitioner  
Through: Mr. Nagesh Kumar Behl and Mr. Mayank Pachauri, Adv.

versus

ITO WARD 43(6) DELHI & ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 5876/2023  
VIJAY GARG

.....Petitioner  
Through: Appearance not given.

versus



2025:DHC:656-DB



ITO WARD 43(6) DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5877/2023

AGSONS AGENCIES INDIA PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena  
Gandhi, Advs.

versus

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

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 5884/2023

RITIKA GARG

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

ACIT CIRCLE 43(1) DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5886/2023

RITIKA GARG

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus



2025:DHC:656-DB



ACIT CIRCLE 43(1) DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5888/2023  
MEENA CHAWLA

.....Petitioner

Through: Mr. Jaspal Singh Sethi, Mr.  
Gaurav Gupta, Mr. Manoj  
Khanna & Mr. Piyush Jain,  
Adv.

versus

INCOME TAX OFFICER WARD 61 (1) DELHI  
AND ANR

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Adv.

+ W.P.(C) 5891/2023  
MAHESH KUMAR MANI

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Adv.

versus

ACIT CIRCLE 28(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 5892/2023  
HIMANK GARG

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Adv.

versus



2025:DHC:656-DB



ITO WARD 43(6) DELHI & ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 5894/2023

GSM AUTO SPARES PRIVATE LIMITED

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX (OSD)  
DELHI & ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Adv.

+ W.P.(C) 5895/2023

ASHA GARG

.....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Deepanshu Jain & Mr. Manish Yadav, Adv.

versus

INCOME TAX OFFICER AND OTHERS

.....Respondent

Through: Mr. Puneet Rai, SSC





2025:DHC:656-DB



Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5896/2023  
VIJAY GARG

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr. Mayank Pachauri, Advs.

versus

ITO WARD 43(6) DELHI & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5964/2023  
ARUNA ANEJA

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

versus

INCOME TAX OFFICER, WARD 44-6 & ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 5975/2023  
MADHUR KABRA

.....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat Tiwari & Mr. Drona Negi, Advs.

versus



2025:DHC:656-DB



ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
10(1), DELHI & ORS. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6008/2023

BHARAT BHUSHAN HUF ....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

ITO WARD 36(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6038/2023

RAJ POLYBAGS PRIVATE LIMITED ....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

INCOME TAX OFFICER WARD 21(1) &  
ORS. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6041/2023

ADITYA LOOMBA ....Petitioner

Through: Appearance not given.

versus



UNION OF INDIA AND ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Ashish Batra, SPC for R-1.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 6042/2023

SE FINVEST PRIVATE LIMITED .....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Deepanshu Jain & Mr. Manish Yadav, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE  
22(2), DELHI AND ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 6046/2023

JINDAL FINANCIAL AND INVESTMENTS  
SERVICES .....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,CIRCLE  
52(1), DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Niraj Kumar, Sr. Central Govt. Counsel for R-5



2025 :DHC :656-DB



Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin and Ms.  
Easha Kadian, JSCs

+ W.P.(C) 6053/2023

BRIJ BHUSHAN GUPTA

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
59-1

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 6148/2023

MUKESH GUPTA

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh  
Jain & Mr. V. Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6150/2023



2025 :DHC :656-DB



NARESH KUMAR HUF .....Petitioner  
Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.  
versus

ASSISTANT COMMISSIONER OF INCOME TAX  
CIRCLE43(1), DELHI & ORS. ....Respondents  
Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6151/2023

AJAY AND SONS HUF .....Petitioner  
Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.  
versus

INCOME TAX OFFICER WARD 58(3) DELHI  
& ANR. ....Respondent  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 6152/2023

SUNAYANA MALHOTRA .....Petitioner  
Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya



2025:DHC:656-DB



Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Adv.

versus

INCOME TAX OFFICER, WARD 44-6  
& ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6156/2023

ARTISTIC FINANCE PVT LTD

.....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Adv.

versus

ITO WARD 3(1) DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Adv.

+ W.P.(C) 6158/2023

PRET STUDY BY JANAK FASHIONS  
PVT. LTD.

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh  
Jain & Mr. V. Jain, Adv.

versus

NATIONAL FACELESS ASSESSMENT  
CENTRE

.....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6161/2023

RAM KALI

.....Petitioner

Through: Mr. Ruchesh Sinha and Ms.  
Monalisa, Advs.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 6163/2023

RAJESH LOOMBA

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus

UNION OF INDIA AND ANR ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6166/2023

HARISH KUMAR ANEJA HUF

.....Petitioner



2025 :DHC :656-DB



Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

versus

INCOME TAX OFFICER WARD 44(6), DELHI  
& ANR.

....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 6168/2023 & CM APPL. 51069/2023 (Correction of  
O.D. 12-05-2023)

VISUAL TECHNOLOGIES INDIA PVT LTD .....Petitioner

Through: Mr. P. Roychaudhuri, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

Mr. Niraj Kumar, Sr. Central Govt. Counsel for R-5.

+ W.P.(C) 6178/2023

NOUVELLE SECURITIES PVT LTD

.....Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agrawal and Mr. Samarth Chaudhari, Advs.





2025:DHC:656-DB



versus

INCOME TAX OFFICER & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 6185/2023  
PRANAY ANEJA

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

ASSTT CIT, CIR 28(1), DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 6186/2023  
ANUPAMA HARIBANSH CHOUDHARY

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh Jain & Mr. V. Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT  
CENTRE

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.



2025 :DHC :656-DB



Mr. Shlok Chandra, SSC with  
Ms. Naincy Jain & Ms. Madhavi  
Shukla, JSCs

+ W.P.(C) 6187/2023

B L HEALTH AND SAFETY PVT LTD .....Petitioner  
Through: Mr. Rano Jain, Mr. Venketesh  
Chaurasia, Ms. Sakshi Rustagi,  
Ms. Renu Arora, Mr. Paritosh  
Gaur and Ms. Sakshi Srivastava,  
Adv.

versus

ITO, WARD 4(1), DELHI & ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Adv.

+ W.P.(C) 6194/2023 & CM APPL. 24345/2023 (Interim Relief)

YOGEN KHOSLA .....Petitioner  
Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX 4(2), DELHI  
& ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Adv.

+ W.P.(C) 6227/2023



2025:DHC:656-DB



MOHAN SINGH CHAUHAN .....Petitioner  
Through: Mr. Nitin Gulati & Ms. Reena  
Gandhi, Advs.  
versus

INCOME TAX OFFICER WARD 44(1) DELHI  
& ORS. ....Respondents  
Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6254/2023 & CM APPL. 24587/2023 (Interim Relief)

VIPIN KUMAR JAIN .....Petitioner  
Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Advs.  
versus

INCOME TAX OFFICER WARD 63 & ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin and Ms.  
Easha Kadian, JSCs

+ W.P.(C) 6972/2023 & CM APPL. 27152/2023 (Interim Relief)

BABITA JAIN .....Petitioner  
Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Advs.  
versus

INCOME TAX OFFICER WARD 36(1) DELHI  
& ANR. ....Respondents  
Through: Mr. Indruj Singh Rai, SSC with  
Mr. Sanjeev Menon, JSCs, Mr.



2025:DHC:656-DB



Anmol Jagga & Mr. Gaurav  
Kumar, Advs.

Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6259/2023

KAUSHAL KUMAR HUF .....Petitioner

Through: Mr. Ved Jain, Ms. Soniya  
Dodeja, Mr. Divyansh Dubey,  
Mr. Govind Gupta and Mr.  
Nischay Kantoor, Advs.

versus

INCOME TAX OFFICER WARD 43(6), DELHI  
& ORS. ....Respondents

Through: Mr. Puneet Rai, SSC  
Ms. Richa Dhawan & Ms.  
Harshita Maheshwari, Advs.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6266/2023

SUNNY AGGARWAL .....Petitioner

Through: Mr. A.K. Babbar & Mr. Surinder  
Kumar, Advs.

versus

INCOME TAX OFFICER, WARD 45(1), DELHI  
& ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.



2025:DHC:656-DB



+ W.P.(C) 6270/2023

BHANU DOGRA

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE

49 (1) & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 6273/2023

WELCOME SHOES PVT LTD

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Adv.

versus

INCOME TAX OFFICER, WARD 27(1), DELHI

& ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 6274/2023

TRIPLE ESS INFRASTRUCTURE PRIVATE LIMITED

.....Petitioner

Through: Appearance not given.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE

25(1), DELHI & ORS.

....Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 6278/2023

MS GOLDSTAR FOOTWEARS PVT LTD .....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh Jain & Mr. V. Jain, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

+ W.P.(C) 6279/2023

ABHIRUCHI BUILDWELL PVT. LTD .....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

INCOME TAX OFFICER, WARD (1 )& ANR. ...Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan, Adv.

Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6280/2023

GREENBERRY NANDINI RKG PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya  
Dodeja, Mr. Divyansh Dubey,  
Mr. Govind Gupta and Mr.  
Nischay Kantoor, Adv.

versus

INCOME TAX OFFICER, WARD 10(3), DELHI  
& ORS.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Ankur Yadav, SPC.

+ W.P.(C) 6282/2023

GREENBERRY NANDINI RKG PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya  
Dodeja, Mr. Divyansh Dubey,  
Mr. Govind Gupta and Mr.  
Nischay Kantoor, Adv.

versus

INCOME TAX OFFICER, WARD 10(3), DELHI  
& ORS.

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6410/2023

MIDAS GLOBAL SECURITIES LIMITED

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya  
Dodeja, Mr. Divyansh Dubey,  
Mr. Govind Gupta and Mr.  
Nischay Kantoor, Adv.

versus



2025 :DHC :656-DB



INCOME TAX OFFICER, WARD 17(1), DELHI  
& ORS.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 6411/2023

M/S DISHA OVER SEAS PVT LTD THROUGH ITS  
DIRECTOR

.....Petitioner

Through: Appearance not given.

versus

INCOME TAX OFFICER WARD 7 (1) DELHI AND OTHERS

.....Respondent

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan, Adv.

Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 6415/2023, CM APPL. 25285/2023 (Stay) & CM  
APPL. 39104/2023 (Stay)

HARIS MOHAMMAD

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Advs.

versus





2025:DHC:656-DB



INCOME TAX OFFICER WARD 63(1) DELHI  
& ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Advs.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 6416/2023

AMIT JAIN

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena Gandhi, Advs.

versus

INCOME TAX OFFICER WARD 44(1)DELHI  
& ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Advs.

+ W.P.(C) 6417/2023 & CM APPL. 25292/2023 (Interim Stay)

KESRI STEELS LTD

.....Petitioner

Through: Mr. Rano Jain, Mr. Venketesh Chaurasia, Ms. Sakshi Rustagi, Ms. Renu Arora, Mr. Paritosh Gaur and Ms. Sakshi Srivastava, Advs.

versus

DCIT CIR 13(1) DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Advs.

Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs



2025:DHC:656-DB



+ W.P.(C) 6422/2023  
DHARAMBIR AHUJA AND SONS HUF .....Petitioner  
Through: Appearance not given.

versus

INCOME TAX OFFICER, WARD-49(1), DELHI  
& ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Advs.  
Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.

+ W.P.(C) 6423/2023  
ARTISTIC FINANCE PVT LTD .....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

ITO WARD 3(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Advs.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6424/2023  
GIRISH AHUJA .....Petitioner

Through: Appearance not given.

versus

INCOME TAX OFFICER, WARD 49(1), NEW DELHI & ANR.  
....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti Rastogi, Advs.  
Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 6427/2023 & CM APPL. 10806/2024 (Place on Record Assessment Order)  
BHOLE NATH FOODS LIMITED .....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-4(2),  
NEW DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 6429/2023 & CM APPL. 25313/2023 (Stay)

KANWAR MEET SEHGAL .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

INCOME TAX OFFICER, WARD 36(1)  
DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.



2025:DHJ:656-DB



+ W.P.(C) 6432/2023  
RATHI STEEL AND POWER LTD .....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA AND ANR. ....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Kamal Kant Jha, SPC,GOI  
with Mr. Avinash Singh, Adv.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6433/2023

BHARAT BHUSHAN BANSAL .....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

ACIT CIRCLE 43(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 6449/2023 & CM APPL. 25394/2023 (Interim Relief)

MOONLIGHT EQUITY PRIVATE LIMITED .....Petitioner

Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Advs.

versus

INCOME TAX OFFICER WARD 17 & ANR. ...Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 6515/2023

ANIL KUMAR SOMANI

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh Jain & Mr. V. Jain, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 6520/2023

MAMTA GIRDHAR

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Adv.

versus

INCOME TAX OFFICER, WARD 72 (1), DELHI  
& ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya



2025 :DHC :656-DB



Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 6525/2023  
AMIT GUPTA

.....Petitioner

Through: Mr. Amol Sinha & Mr. Rahul  
Kochan, Advs.

versus

INCOME TAX OFFICER, WARD36(1), DELHI  
& ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6526/2023  
SACHIN GIRDHAR

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus

INCOME TAX OFFICER, WARD 44(6), DELHI  
& ANR.

....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6561/2023  
ABHINAV AGGARWAL

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam



2025:DHC:656-DB



Yadav & Mr. Utkarsa Kr. Gupta,  
Adv.

versus

INCOME TAX OFFICER WARD 71(3) DELHI  
& ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6620/2023  
ANIL MITTAL

.....Petitioner

Through: Mr. Shekhar Gupta & Mr.  
Shashank Upadhyay, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX WARD 63  
1 & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin and Ms.  
Easha Kadian, JSCs

+ W.P.(C) 6622/2023  
RAJESH GUPTA

.....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Adv.

versus

INCOME TAX OFFICER WARD 62 1 DELHI

.....Respondent

Through: Mr. Vipul Agrawal, SSC with  
Mr. Gaoraang Ranjan, Adv.  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6624/2023



2025:DHJ:656-DB



REENA KUMARI

.....Petitioner

Through: Mr. Gaurav jain, Mr. Shubham  
Gupta & Ms. Shalini Advs.

versus

INCOME TAX OFFICER WARD 30 5 NEW  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Shlok Chandra, SSC with  
Ms. Naincy Jain & Ms. Madhavi  
Shukla, JSCs

+ W.P.(C) 6630/2023

RUHIL PROMOTERS PVT.LTD

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh  
Jain & Mr. V. Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
DELHI

.....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6632/2023

RUHIL PROMOTERS PVT.LTD

.....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh  
Jain & Mr. V. Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
DELHI

.....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit





2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6634/2023

MALHOTRA CABLES PVT LTD .....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

DCIT CIRCLE 16(1) DELHI & ANR. ...Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with  
Ms. Anu Priya and Ms. Nisha  
Minz, Advs.

+ W.P.(C) 6636/2023

SABHARWAL PROPERTIES INDUSTRIES

PVT. LTD. ....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,  
Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus

INCOME TAX OFFICER, WARD 22-1  
& ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6646/2023

RAJ LAXMI REALTORS PRIVATE LTD .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Advs.

versus

INCOME TAX OFFICER WARD 21(1) DELHI ....Respondent



2025:DH:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 6649/2023  
AKSHAT AGGARWAL

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

versus

INCOME TAX OFFICER, WARD 48-1  
& ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 6654/2023  
GUPTA AUTO IMPEX

.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.



2025:DHC:656-DB



versus

INCOME TAX OFFICER WARD 58 3 DELHI  
& ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.  
Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 6659/2023

UNISEX TRADELINK PRIVATE LIMITED .....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA AND ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Vinish Phoghat, CGSPC.

+ W.P.(C) 6662/2023

SUDHIR KUMAR GOYAL .....Petitioner

Through: Mr. Shekhar Gupta & Mr. Shashank Upadhyay, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX WARD 51  
(1) & ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6663/2023

KOPERTEK METALS PVT LTD .....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

DCIT CIRCLE 13(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 6665/2023

RADHIKA GUPTA .....Petitioner

Through: Mr. Nagesh Kumar Behl and Mr.  
Mayank Pachauri, Advs.

versus

ACIT CIRCLE 28(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Shlok Chandra, SSC with  
Ms. Naincy Jain & Ms. Madhavi  
Shukla, JSCs

+ W.P.(C) 6675/2023

GUPTA AUTO IMPEX .....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani, Ms. Ananya  
Kapoor, Mr. Tarun Chanana,



2025:DHC:656-DB



Mr. Sanat Kapoor, Mr. Shivam  
Yadav & Mr. Utkarsa Kr. Gupta,  
Advs.

versus

INCOME TAX OFFICER WARD 58 3 DELHI  
& ANR.

....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6691/2023

SATISH KUMAR MITTAL

.....Petitioner

Through: Mr. Shekhar Gupta & Mr.  
Shashank Upadhyay, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX WARD 63  
1 & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Advs.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6752/2023

VIVEK NANDA

.....Petitioner

Through: Mr. Amol Sinha & Mr. Rahul  
Kochan, Advs.

versus

INCOME TAX OFFICER, WARD 25(1), DELHI  
& ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Advs.

+ W.P.(C) 6753/2023



2025:DHC:656-DB



NORTHEND FOODS MARKETING PVT. LTD. ....Petitioner  
Through: Mr. P. Roychaudhuri, Adv.

versus

DCIT, CIRCLE - 16(1), DELHI .....Respondent  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 6754/2023

ASHLAR COMMODITIES PRIVATE LIMITED

.....Petitioner

Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSCs, Mr. Anmol Jagga & Mr. Gaurav Kumar, Advs.  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Kavindra Gill, SPC

+ W.P.(C) 6758/2023

RAJ LAXMI REALTORS PRIVATE LTD .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus



2025:DHC:656-DB



INCOME TAX OFFICER WARD 21(1)  
DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 6762/2023

GARIMA CAPITAL PVT. LTD

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

INCOME TAX OFFICER, WARD 10(1), DELHI  
& ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 6766/2023

M/S CHANDRAMAULI BUILDCON PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Deepanshu Jain & Mr. Manish Yadav, Advs.

versus



2025:DH:656-DB



INCOME TAX OFFICER WARD-6(1),  
DELHI

.....Respondent

Through: Mr. Indruj Singh Rai, SSC with  
Mr. Sanjeev Menon, JSCs, Mr.  
Anmol Jagga & Mr. Gaurav  
Kumar, Advs.

Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6767/2023

AGLOW FINANCIAL SERVICES PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Ved Jain, Ms. Soniya  
Dodeja, Mr. Divyansh Dubey,  
Mr. Govind Gupta and Mr.  
Nischay Kantoor, Advs.

versus

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

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6770/2023

M/S CHANDRAMAULI BUILDCON PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu  
Jain, Mr. Deepanshu Jain & Mr.  
Manish Yadav, Advs.

versus





2025 :DHC :656-DB



INCOME TAX OFFICER WARD-6(1), DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Adv.

+ W.P.(C) 6771/2023 & CM APPL. 26462/2023 (Interim Relief)  
ASHLAR COMMODITIES PRIVATE LIMITED .....Petitioner

Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Adv.

versus

INCOME TAX OFFICER WARD 3(1), DELHI AND ANR. ....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSCs, Mr. Anmol Jagga & Mr. Gaurav Kumar, Adv.  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Kavindra Gill, SPC.

+ W.P.(C) 6781/2023

CHRISHMATIC DEVELOPERS PRIVATE LIMITED .....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Adv.

versus

INCOME TAX OFFICER, WARD 6(1), DELHI & ORS. ....Respondents



2025:DHJ:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 6792/2023

RAJ NANDINI BUILDTECH LTD

.....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

INCOME TAX OFFICER WARD 21(1)

DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viprav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 6795/2023

KHETTERPAL HOTELS PRIVATE LIMITED

.....Petitioner

Through: Appearance not given.

versus

INCOME TAX OFFICER WARD 14(3), DELHI

& ORS.

...Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.



2025:DHC:656-DB



- + W.P.(C) 6801/2023  
AMAN TRADERS PRIVATE LIMITED .....Petitioner  
Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Advs.  
versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs
- + W.P.(C) 6807/2023  
VIVEK NANDA .....Petitioner  
Through: Mr. Amol Sinha & Mr. Rahul Kochan, Advs.  
versus  
INCOME TAX OFFICER, WARD 25(1), DELHI  
& ORS. ....Respondents  
Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.
- + W.P.(C) 6849/2023  
MANGAL KALAS SERVICES PRIVATE  
LIMITED .....Petitioner  
Through: Ms. Kavita Jha, Sr. Adv. with Mr. Vaibhav Kulkarni & Mr. Himanshu Aggarwal, Advs.  
versus  
INCOME TAX OFFICER WARD-16(3)  
& ANR. ....Respondents  
Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit



2025:DHC:656-DB



Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 6885/2023 & CM APPL. 26862/2023 (Interim Relief)

RUCHIKA JAIN .....Petitioner

Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Advs.

versus

INCOME TAX OFFICER WARD 36(1) DELHI & ANR. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.  
Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 6945/2023

NOVELL BUILDWELL LLP .....Petitioner

Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

INCOME TAX OFFICER, WARD 52(1), DELHI & ORS. ....Respondents

Through: Ms. Anju Bhushan Gupta, SPC with Mr. Aditya Goel & Mr. Sanyam Gupta, Advs.  
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.



2025:DHC:656-DB



Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 6959/2023

PRALEEN CHOPRA .....Petitioner

Through: Mr. Gaurav jain, Mr. Shubham  
Gupta & Ms. Shalini Advs.

versus

ASSISTANT COMMISSIONER OF INCOME  
TAX .....Respondent

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6971/2023

LUV BHARDWAJ .....Petitioner

Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Advs.

versus

DEPUTY COMMISSIONER OF INCOME  
TAX, .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 6973/2023

SHUBHRA MITTAL .....Petitioner

Through: Mr. Shekhar Gupta & Mr.  
Shashank Upadhyay, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX WARD 63  
1 & ORS. ....Respondents



2025:DHC:656-DB



Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 6975/2023

POOJA PRAVEEN WADHWA .....Petitioner

Through: Mr. Amit Kaushik, Adv.

versus

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

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

+ W.P.(C) 6994/2023

RITU JAIN .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 52(1), DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 7011/2023



2025:DHC:656-DB



SYNERGY PETRO PRODUCTS PRIVATE  
LIMITED

.....Petitioner

Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC  
Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Balendu Shekhar, CGSC  
with Mr. Rajkumar Maurya and  
Mr. Krishna Chaitanya, Advs.

+ W.P.(C) 7030/2023

MADHU GOYAL

.....Petitioner

Through: Mr. Shekhar Gupta & Mr.  
Shashank Upadhyay, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX WARD 35  
1 & ANR

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.  
Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 7051/2023

SUSHIL KUMAR AGGARWAL

.....Petitioner

Through: Mr. A.K. Babbar & Mr. Surinder  
Kumar, Advs.

versus



2025:DHC:656-DB



INCOME TAX OFFICER, WARD 45(1),  
DELHI & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs & Mr. Utkarsh Tiwari, Adv.

+ W.P.(C) 7060/2023

JAPNA ESTATES PVT. LTD.

.....Petitioner

Through: Mr. Rahul Malhotra & Mr. Chirag Goyal, Advs.

versus

INCOME TAX OFFICER, WARD 13(1)  
& ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

+ W.P.(C) 7061/2023

DIGNITY MERCHANTS PRIVATE LIMITED .....Petitioner

Through: Mr. Gaurav jain, Mr. Shubham Gupta & Ms. Shalini Advs.

versus

INCOME TAX OFFICER WARD 7 1 DELHI ....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr.





2025:DHC:656-DB



Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 7073/2023

SUBHASH CHANDER KATHURIA .....Petitioner

Through: Appearance not given.

versus

INCOME TAX OFFICER & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

+ W.P.(C) 7076/2023

BK KHULLAR AND SONS .....Petitioner

Through: Dr. Kapil Goel & Mr. Sandeep  
Goel, Advs.

versus

INCOME TAX OFFICER AND ANR ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, Mr. Yojit  
Prattek, JSCs & Ms. Prakriti  
Rastogi, Adv.

Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 7078/2023

PREMIUM INFRACON PRIVATE LIMITED .....Petitioner

Through: Mr. Ved Jain, Ms. Soniya  
Dodeja, Mr. Divyansh Dubey,  
Mr. Govind Gupta and Mr.  
Nischay Kantoor, Advs.

versus

INCOME TAX OFFICER, WARD 20(1), DELHI  
& ORS. ...Respondents

Through: Mr. Puneet Rai, SSC



2025:DH:656-DB



Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

Mr. Himanshu Pathak, SPC and Mr. Amit Singh, Adv.

+ W.P.(C) 7161/2023  
PRATISHTHA GARG

.....Petitioner

Through: Mr. Manibhadra Jain, Mr. A. Sharma, Mr. Dipesh Jain & Mr. Sachin Jain, Advs.

Mr. Salil Kapoor, Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Tarun Chanana, Mr. Sanat Kapoor, Mr. Shivam Yadav & Mr. Utkarsa Kr. Gupta, Advs.

versus

DY COMMISSIONER OF INCOME TAX, CENTRAL  
CIRCLE 28, NEW DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Prattek, JSCs & Ms. Prakriti Rastogi, Adv.

+ W.P.(C) 7164/2023  
MOHINDERJIT SINGH KOCHHAR

.....Petitioner

Through: Mr. Rajeev Sharma, Adv.

versus

UNION OF INDIA THROUGH THE SECRETARY  
& ORS.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 7166/2023

PCG FINVEST LIMITED (FORMERLY KNOWN AS

SUBHRA FINVEST (INDIA) LTD)

.....Petitioner



2025:DHC:656-DB



Through: Mr. Ved Jain, Ms. Soniya Dodeja, Mr. Divyansh Dubey, Mr. Govind Gupta and Mr. Nischay Kantoor, Advs.

versus

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

Through: Mr. Shlok Chandra, SSC.

+ W.P.(C) 7172/2023

DOLPHIN MART PRIVATE LIMITED ....Petitioner

Through: Mr. Amol Sinha & Mr. Rahul Kochan, Advs.

versus

INCOME TAX OFFICER, WARD 7 (1), DELHI & ORS. ....Respondents

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 7258/2023

CHANDRAMAULI ESTATES PVT LTD ....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Deepanshu Jain & Mr. Manish Yadav, Advs.

versus

INCOME TAX OFFICER AND ANR ....Respondents

Through: Mr. Debesh Panda, SSC with Ms. Zehra Khan, JSC and Mr. Vikramaditya and Ms. Delphina, Advs.

+ W.P.(C) 7263/2023

SUNSTAR BUILDERS PVT LTD ....Petitioner

Through: Mr. Gautam Jain, Mr. Shaantanu Jain, Mr. Deepanshu Jain & Mr. Manish Yadav, Advs.



2025 :DHC :656-DB



versus

INCOME TAX OFFICER AND OTHERS .....Respondents

Through: Mr. Sunil Agarwal, SSC with  
Mr. Shivansh B. Pandya, Mr.  
Viplav Acharya, Ms. Priya  
Sarkar, JSCs & Mr. Utkarsh  
Tiwari, Adv.

+ W.P.(C) 7264/2023

PAWAN GOYAL .....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh  
Jain & Mr. V. Jain, Advs.

versus

INCOME TAX OFFICER, WARD 10(3) .....Respondent

Through: Mr. Sanjay Kumar, SSC with  
Ms. Monica Benjamin & Ms.  
Easha Kadian, JSCs.  
Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 7273/2023

RICHFIELD INDUSTRIES PRIVATE

LIMITED .....Petitioner

Through: Mr. Manibhadra Jain, Mr. A.  
Sharma, Mr. Dipesh Jain & Mr.  
Sachin Jain, Advs.

versus

DEPUTY COMMISSIONER OF INCOME  
TAX, .....Respondent

Through: Mr. Puneet Rai, SSC.

+ W.P.(C) 7296/2023



2025:DHC:656-DB



RANGOLI INTERNATIONAL PVT. LTD. ....Petitioner

Through: Appearance not given.

versus

DEPUTY COMMISSIONER OF INCOME TAX, ....Respondent

Through: Mr. Puneet Rai, SSC

+ W.P.(C) 7329/2023

SH. DINESH KUMAR ....Petitioner

Through: Ms. Vibhooti Malhotra and Mr. Udit Sharma, Advs.

versus

INCOME TAX OFFICER WARD 34 (1) NEW DELHI & ANR. ....Respondents

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 7381/2023

BRIJ MOHAN GOYAL (HUF) ....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA AND ANR. ....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs

+ W.P.(C) 7383/2023

PAWAN GOYAL ....Petitioner

Through: Mr. Paritosh Jain, Mr. Divyansh Jain & Mr. V. Jain, Advs.

versus

INCOME TAX OFFICER, WARD 10(3), DELHI ....Respondent



2025:DHC:656-DB



Through: Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 7388/2023

CHHAVI AGARWAL

.....Petitioner

Through: Mr. Deepanshu Jain & Mr.  
Shaantanu Jain, Advs.

versus

INCOME TAX OFFICER, WARD-28(5),  
DELHI

.....Respondent

Through: Mr. Abhishek Maratha, SSC  
with Mr. Parth Semwal, Mr.  
Apoorv Agarwal, JSCs, Ms.  
Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh  
Jodha, Ms. Muskaan Goel, Mr.  
Kamakshraj Singh & Mr.  
Himanshu Gaur, Advs.

+ W.P.(C) 7519/2023

CARISSA INVESTMENTS PVT. LTD.

.....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA AND ANR.

.....Respondents

Through: Mr. Debesh Panda, SSC with  
Ms. Zehra Khan, JSC and Mr.  
Vikramaditya and Ms. Delphina,  
Advs.

+ W.P.(C) 7579/2023

NARESH KUMAR

.....Petitioner



2025:DHC:656-DB



Through: Mr. Sushil Kumar, Mr. Govind Javeri, Mr. Saurav Sharma, Mr. Harikesh Anirudhan and Ms. Shivani Verma, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE 34 & ORS. ....Respondents

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs

+ W.P.(C) 7601/2023, CM APPL. 54593/2024 (239 Days Delay in C.A.) & CM APPL. 54641/2024 (360 days Delay in C.A.)

KAWAL KUMAR ....Petitioner

Through: Mr. Sushil Kumar, Mr. Govind Javeri, Mr. Saurav Sharma, Mr. Harikesh Anirudhan and Ms. Shivani Verma, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX  
& ORS. ....Respondents

Through: Appearance not given.

+ W.P.(C) 7834/2023 & CM APPL. 30207/2023 (Stay)

AMISH AGARWAL HUF ....Petitioner

Through: Mr. Deepanshu Jain & Mr. Shaantanu Jain, Advs.

versus

INCOME TAX OFFICER, WARD-30(1),  
DELHI ....Respondent

Through: Mr. Vipul Agrawal, SSC with Mr. Gaoraang Ranjan, Adv.  
Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, Mr. Apoorv Agarwal, JSCs, Ms.



2025:DHC:656-DB



Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Kamakshraj Singh & Mr. Himanshu Gaur, Advs.

+ W.P.(C) 8564/2023

PIUSH GUPTA .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE  
& ANR. ....Respondents

Through: Mr. Siddhartha Sinha, SSC with Ms. Anu Priya and Ms. Nisha Minz, Advs.

+ W.P.(C) 8894/2023 & CM APPL. 33618/2023 (Stay)

ANKIT MITTAL .....Petitioner

Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSESSMENT UNIT, NATIONAL FACELESS  
ASSESSMENT CENTRE NEW DELHI AND  
ANR .....Respondents

Through: Mr. Puneet Rai, SSC

+ W.P.(C) 8465/2024 & CM APPL. 34900/2024 (Interim Relief)

SAKET HIGHWAYS LIMITED, THROUGH DIRECTOR  
GURINDER KUMAR GARG .....Petitioner

Through: Appearance not given.

versus

ITO, WARD 22(1), DELHI & ANOTHER .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann & Mr. Pratyaksh Gupta, JSCs.





+ W.P.(C) 8468/2024 & CM APPL. 34904/2024 (Interim Relief)  
POOJA SMIT INVESTMENTS AND TRADING PRIVATE  
LIMITED, THROUGH DIRECTOR BIRENDER KUMAR  
SAHOO .....Petitioner

Through: Appearance not given.  
versus

ITO, WARD 21(1), DELID .....Respondent  
Through: Mr. Ruchir Bhatia, SSC with Mr.  
Anant Mann & Mr. Pratyaksh  
Gupta, JSCs

+ W.P.(C) 8953/2024 & CM APPL. 36579/2024 (Stay)  
RAJEEV KUMAR OBEROI .....Petitioner

Through: Appearance not given.

versus

INCOME TAX OFFICER AND ANR. ....Respondents  
Through: Mr. Ruchir Bhatia, SSC with Mr.  
Anant Mann & Mr. Pratyaksh  
Gupta, JSCs

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN**  
**SHANKAR**

## **ORDER**

### **YASHWANT VARMA, J.**

1. This batch of writ petitions had called in question the reassessment action initiated by the respondents for different **Assessment Years**<sup>1</sup>. Although learned counsels for respective sides had placed detailed charts on our record identifying the AYs to which each writ petition independently pertains, we for the purposes of disposal, do

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<sup>1</sup> AYs



not deem it necessary to extract those copious charts herein.

2. The principal questions which arose for determination were broadly identified by us in our order of 05 August 2024 and which is extracted hereunder: -

“1. We take note of the seven principal issues which have been identified by Mr. Chawla, learned counsel appearing for the respondents in some of these writ petitions, and which are as follows:

- A. A notice under Section 148 of the Income Tax Act, 1961 [“Act”] being rendered illegal by virtue of the Proviso to Section 149 as amended by Finance Act, 2021.
- B. Instruction No. 01/2022 [F. No. 279/Misc./M-51/2022-ITJ] issued by the CBDT dated 22 May 2022 allowing the issuance of notice being contrary to the decision of Supreme Court in the case of **Union of India vs Ashish Agarwal** [(2023) 1 SCC 617] and Section 119 of the Act.
- C. Notice under Section 148 issued by the jurisdictional Assessing Officer being rendered invalid and contrary to the procedure of faceless assessment as contemplated under Section 151A and the e-Assessment of Income Escaping Assessment Scheme, 2022 which mandates that such notices be issued only by an authority selected through an automated process and by the National Faceless Assessment Centre under Section 144B.
- D. Absence of approval under Section 151 of the Act from the prescribed authority.
- E. Section 148 notices having been issued without a DIN as mandated by Circular No. 19/2019 issued by the CBDT dated 14 August 2019 and thus being liable to be quashed.
- F. Scope and applicability of Explanation 1 to Section 148 and the expression “information” as introduced by Finance Act, 2021.
- G. Whether an assessment predicated by a search must invariably follow the procedure prescribed under Section 153A/153C and to the exclusion of Section 148 of the Act.”

3. Suffice it to note that insofar as question ‘C’ is concerned, the challenge was addressed by the writ petitioners who had asserted that



by virtue of Section 151A of the **Income Tax Act, 1961**<sup>2</sup> and since the same had introduced the “E-Assessment of Income Escaping Assessment Scheme, 2022”, the jurisdictional **Assessing Officer**<sup>3</sup> would have no authority to undertake a reassessment. The aforesaid challenge, however, was negated by us while examining a batch of writ petitions in **T.K.S. Builders (P) Ltd. v. Income Tax Officer**<sup>4</sup> and where we came to render the following conclusions: -

“**75.** It is important, at the outset, to note that a reassessment need not and in all conceivable contingencies be triggered by a return that an assessee may choose to lodge electronically. Reassessment, as contemplated within the framework of the Act, is a complex process driven by multiple factors that extend far beyond the initial filing of a return. As is manifest from a reading of Explanations 1 and 2 of section 148, reassessment may be commenced on the basis of information that may otherwise come to be placed in the hands of the jurisdictional Assessing Officer. A reassessment may also be considered being initiated if an audit objection were to be flagged and placed for the consideration of the jurisdictional Assessing Officer. In terms of Explanation 2, and post section 153A/153C fading into the sunset, we could also conceive of material unearthed in the course of a search or material, books of account or documents requisitioned under section 132A as constituting the basis for initiation of reassessment. Explanation 2 also alludes to a survey that may be conducted in exercise of the powers comprised in section 133A and the material gathered in the course thereof being relevant for the purposes of formation of opinion as to whether income had escaped assessment.

**76.** Thus all the contingencies and situations which are spoken of in Explanations 1 and 2 are not founded on the material or the data which may be available with National Faceless Assessment Centre. The statute thus clearly conceives of various scenarios where the case of an individual assessee may be selected for examination and scrutiny on the basis of information and material that falls into the hands of the jurisdictional Assessing Officer directly or is otherwise made available with or without the aid of the risk management strategy. It would, therefore, in our considered opinion, be erroneous to view section 144B as constituting the solitary basis for initiation of reassessment. We also, in this regard, bear in consideration the indubitable fact that section 144B is primarily procedural and is

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<sup>2</sup> Act

<sup>3</sup> AO

<sup>4</sup> 2024 SCC OnLine Del 7508



principally concerned with prescribing the manner in which a faceless assessment may be conducted as opposed to constituting a source of power to assess or reassess in itself.

**77.** Consequently, to ascribe substantive value to section 144B as the primary basis for reassessment would be to misinterpret its intended meaning. Section 144B is not intended to establish a substantive basis for the exercise of reassessment powers; rather, it is inherently procedural. Its function is confined to outlining the processes through which faceless assessments are to be conducted, ensuring efficiency and consistency in the manner of assessment rather than determining the substantive grounds upon which reassessment is founded. Therefore, section 144B must be rightly and necessarily conceived as procedural, forming part of the broader legislative framework aimed at structuring the assessment process without encroaching upon the substantive grounds for reassessment itself.

**78.** As noted above, section 144B is fundamentally concerned with the assessment of returns duly filed and their distribution by way of randomised allocation to different assessment units. We, for reasons aforementioned, find ourselves unable to view that provision as being the singular and exclusive repository of the power to assess as contemplated under the Act. This would appeal to reason additionally in light of the provisions contained in sub-sections (7) and (8) of section 144B and which enable the Principal Chief Commissioner or the Principal Director General to relegate assessment back to the jurisdictional Assessing Officer. The randomised allocation of cases based on the adopted algorithm and the use of technological tools including artificial intelligence and machine learning would appear to be primarily aimed at subserving the primary objective of faceless assessment, namely, of reducing a direct interface, for reasons of probity and to obviate allegations of individual arbitrariness. However, it would be wholly incorrect to view the faceless assessment scheme as introduced by virtue of section 144B as being the solitary route which the Act contemplates being tread for the purposes of assessment and reassessment.

**79.** The core attributes of the faceless assessment system revolve around the principle of randomised allocation, where “random” in its literal sense means that case assignments are made without any predetermined or controlling factor. This principle is a deliberate feature of the faceless assessment framework, aimed at reducing direct human interaction. A facet historically susceptible to biases and potential misconduct. By substituting the human element with a carefully designed algorithm, the system restricts human involvement to only those essential stages, thereby enhancing fairness and accountability.

**80.** Section 144B, therefore, plays a crucial role by establishing the procedural mechanisms for faceless assessments, specifically through the random allocation of cases to different assessment units.



However, to read into section 144B a substantive basis for assessments and reassessments would extend its role beyond its intended design. The section's true function lies in facilitating an unbiased, algorithm-driven distribution of cases, supporting the overarching objective of minimising direct human interaction in the assessment process.

**81.** Additionally, provisions within sub-sections (7) and (8) of section 144B authorise the Principal Chief Commissioner or the Principal Director General to transfer cases back to the jurisdictional Assessing Officer (JAO) when appropriate. This flexibility further emphasises that section 144B cannot be viewed as the exclusive basis for all assessment and reassessment procedures. The randomised allocation, reinforced by tools such as artificial intelligence and machine learning, is intended to reduce direct human interface for reasons of integrity and to prevent individual arbitrariness. Nevertheless, it would be incorrect to interpret section 144B as the sole pathway envisioned by the Act for conducting assessments or initiating reassessments. Instead, it should be recognized as one component within a broader statutory framework that provides multiple avenues for the lawful assessment and reassessment of returns.

**82.** As was noticed by us hereinbefore, the conferred jurisdiction upon authorities for the purposes of faceless assessment itself uses the expression “concurrently”. That word would mean contemporaneous or in conjunction with as opposed to a complete ouster of the authority otherwise conferred upon an authority under the Act. This too is clearly demonstrative of the Act not intending to deprive the jurisdictional Assessing Officer completely of the power to reassess. In understanding the concept of concurrent jurisdiction, it is essential to recognise that the retention of a human element within the broader framework of the National Faceless Assessment Centre (NFAC) does not conflict with the powers held by the jurisdictional Assessing Officer. Rather, this setup must be viewed as complementary, reinforcing both accountability and adaptability within the assessment process.

**83.** In *Sanjay Gandhi Memorial Trust v. CIT (Exemptions)* [(2023) 455 ITR 164 (Delhi); (2023) 3 HCC (Del) 396.] , the court directly addressed whether the jurisdictional Assessing Officer could exercise assessment authority alongside the faceless assessment system. The court concluded that, while the faceless system centralises case handling through the National Faceless Assessment Centre, this framework does not completely replace or nullify the jurisdictional Assessing Officer's role. The Central Board of Direct Taxes notifications further affirm this shared responsibility, specifying that the National Faceless Assessment Centre and the jurisdictional Assessing Officer hold concurrent jurisdiction, thereby allowing the faceless system to conduct assessments without



stripping the jurisdictional Assessing Officer of its foundational authority.

**84.** In this way, the jurisdictional Assessing Officer's retention of original jurisdiction provides a critical balance, ensuring that human oversight remains available within the faceless assessment structure when needed. Importantly, the court highlighted that the jurisdictional Assessing Officer's authority is not merely residual but an active, complementary role that reinforces the flexibility of the assessment system. For instance, the National Faceless Assessment Centre retains the capacity to transfer cases back to the jurisdictional Assessing Officer during assessment proceedings if circumstances require a return to jurisdictional assessment. This adaptability affirms that faceless and jurisdictional assessments are not mutually exclusive; instead, they are interwoven aspects of the Act's broader design, intended to operate in tandem to achieve fairness and procedural integrity.

**85.** The issue of the jurisdictional Assessing Officer having concurrent jurisdiction arose directly for the consideration of this court in *Sanjay Gandhi Memorial Trust v. CIT (Exemptions)* [(2023) 455 ITR 164 (Delhi); (2023) 3 HCC (Del) 396.] . One of the arguments which appears to have been addressed before the court in that case was of the jurisdictional Assessing Officer having no authority or jurisdiction to assess. Dealing with the aforesaid, our court held (page 192 of 455 ITR):

“48. This court is of the view that though in the year 2019, the concept of e-assessment and in 2020, the concept of faceless assessment were introduced, yet the jurisdictional Assessing Officer continues to exercise concurrent jurisdiction with Faceless Assessing Officer. In fact, pursuant to exercise of power under section 120(5) of the Act which empowers Central Board of Direct Taxes to confer concurrent jurisdiction on two or more Assessing Officers for proper management of the work, the Central Board of Direct Taxes has vide Notification No. 64 of 2020 dated August 13, 2020 conferred power upon the Income-tax authorities of the National e-Assessment Centre to exercise the power and function of assessment ‘concurrently’ while the original jurisdiction continues with the jurisdictional Assessing Officer. The relevant portion of the said notification is reproduced hereinbelow:

‘S.O. 2756(E).—In pursuance of the powers conferred by sub-sections (1), (2) and (5) of section 120 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as “the said Act”), the Central Board of Direct Taxes hereby directs that the Income-tax authorities of the National e-Assessment Centre (hereinafter referred to as “the NeAC”) specified in column (2) of the Schedule below, having its



headquarters at the place mentioned in column (3) of the said Schedule, shall exercise the powers and functions of Assessing Officer concurrently, to facilitate the conduct of faceless assessment proceedings...’

(emphasis supplied).

49. It is clarified in the e-assessment and faceless assessment scheme that once a case is selected for scrutiny, for the limited purpose of passing assessment order for a particular assessment year, the case is assigned to National e-Assessment Centre and after assessment, the electronic records of the case are to be transferred back to the jurisdictional Assessing Officer.

50. Further, the e-Assessment Scheme, 2019 and Faceless Assessment Scheme issued vide two notifications each dated September 12, 2019 and August 13, 2020 under sections 143(3A) and (3B) of the Act clearly stipulate that the provision of section 127 of the Act shall apply subject to exceptions, modifications and adaptations as stipulated therein. In other words, if the faceless assessment scheme has not modified section 127 of the Act, the powers under the said section would continue to apply to all cases in an unmodified manner.

51. Clause (xxi) of Notification Nos. 61 of 2019 ((2019) 417 ITR (Stat) 12) and 62 of 2019 ((2019) 417 ITR (Stat) 23) dated September 12, 2019 issued in exercise of powers under sections 143(3A) and 143(3B) of the Act in order to give effect to the e-Assessment Scheme authorises the National e-Assessment Centre to transfer the case of the assessee at any stage of the assessment (i.e., only when the assessment proceeding is pending before the National e-Assessment Centre) to the Assessing Officer having jurisdiction over such case, as the scope of power and functions of National e-Assessment Centre is limited to facilitating the conduct of e-assessment.

52. Consequently, this court is of the view that the two notifications dated September 12, 2019 enlarge and supplement the power of transfer by authorising the National e-Assessment Centre to transfer at any stage of assessment the case of the assessee to the assessing officer having jurisdiction over such case, i.e. from faceless Assessing Officer to jurisdictional Assessing Officer (an Assessing Officer always having concurrent jurisdiction).

53. To the same effect are the notifications dated August 13, 2020, which clarify, ‘The provisions of... section 127 of the Act shall apply to the assessment made in accordance the said scheme subject to the following exceptions, modifications



and adaptations...'. Clause (2) of Notification Nos. 60 ((2020) 426 ITR (Stat) 18) and 61 of 2020 ((2020) 426 ITR (Stat) 25) dated August 13, 2020 enable the Principal Chief Commissioner or Principal Director General in charge of National e-Assessment Centre, at any stage of the assessment, i.e., during assessment, to send back the case to the assessing officer having jurisdiction over such case, with prior approval of the Board. Clause (2) of the Scheme only authorises a transfer back to the jurisdictional Assessing Officer holding original jurisdiction, which he never loses as it is only the function of assessment that is to be carried out by the faceless Assessing Officer having concurrent jurisdiction. Consequently, clause (2) of the Scheme only retransfers the function of assessment to the jurisdictional Assessing Officer holding concurrent jurisdiction. Further, the said clause confers power of transfer upon Principal Chief Commissioner or Principal Director General of National e-Assessment Centre and not upon any other Principal Director General or Director General or Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.”

As is evident from the above, the court came to the firm conclusion that irrespective of the system of faceless assessment that had come to be introduced and adopted, it would be wholly incorrect to hold or construe the provisions of the Act as denuding the jurisdictional Assessing Officer of the authority to undertake an assessment or of the said authority being completely deprived of authority and jurisdiction. The judgment in *Sanjay Gandhi Memorial Trust v. CIT (Exemptions)* [(2023) 455 ITR 164 (Delhi); (2023) 3 HCC (Del) 396.] is thus a resounding answer to the challenge as raised by the writ petitioners. That decision reinforces our conclusion of the two permissible modes of assessment being complimentary and the Act envisaging a co-existence of the two modes.

**86.** This quite apart from we have discerned the various sources of information which the jurisdictional Assessing Officer stands independently enabled to access and which could constitute material justifying initiation of reassessment. If the position as canvassed by the writ petitioners were to be accepted, those provisions would be rendered a complete dead letter and the information so gathered becoming worthless and incapable of being acted upon. This since, as we have found, such information is firstly provided to the jurisdictional Assessing Officer and it is that authority which is statutorily obliged to assess and evaluate the same in the first instance.

**87.** Within the framework of the faceless assessment system, the jurisdictional Assessing Officer retains powers that do not conflict with, but rather complement, the objectives of neutrality and





efficiency. The Faceless Assessment Scheme centralises processes under the Faceless Assessing Officer (FAO) to reduce direct interaction. However, this structure does not diminish the jurisdictional Assessing Officer's authority. Instead, the jurisdictional Assessing Officer's retained jurisdiction is vital for ensuring continuity and accountability, acting as a complementary element to the faceless assessment framework. Even beyond this concurrent jurisdiction, the jurisdictional Assessing Officer independently wields powers under various provisions, is granted access to distinct sources of information that may substantiate grounds for reassessment. Accepting the position advocated by the petitioners—that the jurisdictional Assessing Officer's role is entirely overridden by the faceless system—would effectively nullify these provisions, rendering such information inaccessible and unactionable. The Act specifically channels this information to the jurisdictional Assessing Officer, who is then statutorily responsible for the initial assessment and evaluation of this data.

**88.** Therefore, the jurisdictional Assessing Officer's powers should be understood as integral and not in conflict with faceless assessment. Rather, it represents a foundational jurisdictional safeguard, enabling the jurisdictional Assessing Officer to initiate reassessment based on independent, credible sources of information. This concurrent authority of the jurisdictional Assessing Officer reinforces the integrity and adaptability of the faceless system, ensuring that both centralised and jurisdictional assessments operate cohesively within the larger statutory framework.

**89.** Regard must also be had to the fact that an assessing unit of the National Faceless Assessment Centre derives no authority or jurisdiction till such time as a case is randomly allocated to it and which triggers the assessment process in accordance with the procedure prescribed by section 144B. The evaluation of data and information would indubitably precede the actual process of assessment. If the interpretation which is advocated by the writ petitioners were to be countenanced, the appraisal and analysis of information and data functions which the Act entrusts upon the jurisdictional Assessing Officer would be rendered wholly unworkable and clearly be contrary to the purpose and intent of the assessment power as constructed under the Act.

**90.** The notion of entirely ousting the jurisdictional Assessing Officer from the assessment process is both impractical and misaligned with the objectives of the faceless assessment system. The faceless framework was established to reduce direct human interaction in assessments thereby enhancing objectivity, transparency, and efficiency. However, eliminating the jurisdictional Assessing Officer's role altogether would not only fail to further these goals but could actually compromise the system's functionality and flexibility. The jurisdictional Assessing Officer's retained



powers, particularly in accessing and evaluating specific information sources for reassessment, play a critical role in supplementing the centralised, algorithm-driven processes of faceless assessment. By allowing the jurisdictional Assessing Officer to operate in conjunction with the Faceless Assessing Officer, the Act ensures that both roles work complementarily to deliver comprehensive and balanced assessments. Far from conflicting with the faceless system, the jurisdictional Assessing Officer's role enhances it, ensuring that assessments remain grounded in thorough investigation.

**91.** The decisions of various High Courts which have taken a contrary view, have proceeded on the basis that consequent to faceless assessment coming into force by virtue of section 144B, the jurisdictional Assessing Officer stands completely deprived of jurisdiction. This becomes apparent from the conclusions which the Telangana High Court came to record in *Kankanala Ravindra Reddy v. ITO* [(2023) 22 ITR-OL 728 (Telangana).] when it held that after the introduction of the scheme on March 29, 2022, it becomes mandatory for the Revenue to conduct proceedings of reassessment in a faceless manner. It was this line of reasoning which appears to have been adopted by the High Courts in the various decisions cited for our consideration by Mr. Goel.

**92.** The principal judgment which most of the High Courts have chosen to follow and reiterate is of *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] . In *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] , a specific issue with respect to the validity of the notice came to be raised with it being argued that once the scheme of faceless reassessment had come to be promulgated, the jurisdictional Assessing Officer would stand denuded of jurisdiction. It must at the outset be noted that apart from the Faceless Reassessment Scheme, 2022 itself and the instructions which were provided to counsel appearing for the Revenue, most of the High Courts do not appear to have had the benefit of reviewing the copious material which Mr. Chawla has so painstakingly assimilated and placed for our consideration. They also do not appear to have had the advantage of a principled stand of the respondents having been placed on the record of those proceedings.

**93.** In *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] , the Bombay High Court ultimately came to conclude that there could be no question of a concurrent jurisdiction of the jurisdictional Assessing Officer's and the Faceless Assessing Officer for issuance of notice under section 148. From a reading of the record, it is unclear whether the notifications conferring jurisdiction on authorities of the National Faceless Assessment Centre for the purposes of conducting faceless assessment was placed before the High Court. At least the decision



makes no reference to the notification of August 13, 2020 which has been produced in these proceedings and which in clear and unambiguous terms declares that the officers empowered to conduct faceless assessment were being conferred concurrent powers and functions of the Assessing Officer. We, with respect, also find ourselves unable to concur with *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] bearing in mind the various sources of information and material which may assist a jurisdictional Assessing Officer in forming an opinion as to whether income had escaped assessment and have been noticed herein above. Those aspects clearly do not appear to have been either taken into consideration or engaged with by the High Court in *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] . The view expressed in *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] then came to be reiterated by the Bombay High Court in *Kairos Properties Pvt. Ltd. v. Asst. CIT* [(2024) 468 ITR 168 (Bom); 2024 SCC OnLine Bom 2571.] . This decision too fails to advert or allude to the notifications in terms of which authorities forming part of the various assessing units of National Faceless Assessment Centre were conferred concurrent jurisdiction.

**94.** The High Court of Gauhati in *Ram Narayan Sah v. Union of India* [(2024) 471 ITR 228 (Gau); 2024 SCC OnLine Gau 1424.] has essentially followed the view taken by the Bombay High Court in *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] . Although the decision of our court in *Sanjay Gandhi Memorial Trust v. CIT (Exemptions)* [(2023) 455 ITR 164 (Delhi); (2023) 3 HCC (Del) 396.] appears to have been cited, the judgment neither enters any reservation nor does it record any reasons which may have assisted us in discerning what weighed with that High Court to brush aside the aspect of concurrent jurisdiction. In *Jatinder Singh Bhangu v. Union of India* [(2024) 466 ITR 474 (P&H); 2024 SCC OnLine P&H 9337.] , the Punjab and Haryana High Court too does not appear to have had the advantage of reviewing and analysing the material that has been placed by the respondents in these proceedings. Here too, the court was constrained to proceed merely on the basis of the instructions and letters issued to counsel appearing for the Revenue. It was perhaps in light of the state of the record as it existed that those High Courts ultimately observed that in the absence of any ambiguity in the language of the scheme, instructions and circulars can neither supplement nor supplant the statutory provisions.

**95.** The comprehensive material presented on the record by the respondents has afforded a holistic understanding of the nuanced aspects of the faceless assessment scheme enabling us to appreciate



its intent and purpose in greater depth. Unlike prior cases where certain High Courts, including in *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] , were not provided with the full spectrum of relevant notifications and contextual information, the extensive documentation in this matter has helped clarify ambiguities in both law and fact. This record has allowed for a deeper analysis, addressing key points left unexamined in previous judgments, and has illuminated the legislative and procedural intentions behind the faceless assessment scheme, particularly the concurrent jurisdiction between the jurisdictional Assessing Officer and Faceless Assessing Officer.

**96.** Although we had reserved judgment on this batch of writ petitions on October 4, 2024, we find that in a recent decision rendered by the Gujarat High Court on October 1, 2024, a view has been expressed which appears to be in tune with the conclusions which we have reached. We thus deem it apposite to refer to the decision of that High Court in *Talati and Talati LLP v. Office of Assistant CIT* [(2024) 469 ITR 643 (Guj); 2024 : GUJHC : 54567-DB.] .

**97.** The solitary question which arose for consideration in the aforesaid matter was whether the section 148 notice was rendered invalid on the ground of having been issued by the jurisdictional Assessing Officer. In a judgment penned by the learned Chief Justice of that High Court in *Talati and Talati LLP v. Office of Assistant CIT* [(2024) 469 ITR 643 (Guj); 2024 : GUJHC : 54567-DB.] , it was held as follows (page 654 of 469 ITR):

“22. From a further reading of Explanation 1 and Explanation 2 attached to section 148, it is clear that the provisions of section 148 for issuance of notice before making assessment, reassessment or recomputation under section 147 operate in two different ways. For the purpose of section 148, where section 148A is applicable, Explanation 1 provides:...

23. The provisions contained in Explanation 1 shows that the information with the Assessing Officer for the purpose of section 148, which suggests that the income chargeable to tax has escaped assessment under the Explanation would mean:

(i) any information in the case of the assessee, for the relevant assessment year, in accordance with the risk management strategy formulated by the Board from time to time; or

(ii) any audit objection to the effect that the assessment in the case of the assessee for the relevant assessment year has not been made in accordance with the provisions of this Act; or



(iii) any information received under an agreement referred to in section 90 or section 90A of the Act; or

(iv) any information made available to the Assessing Officer under the scheme notified under section 135A; or

(v) any information which requires action in consequence of the order of a Tribunal or a court.

On the contrary, Explanation 2 which deals with the information received during search and seizure operations under section 132 requires fulfilment of pre-requisite conditions, noted hereinbefore, in the submission of the learned counsel appearing for the Revenue.

24. The concept of risk management strategy formulated by the Board is incorporated in clause (i) of Explanation 1, as also specified in clause 3 of the notification dated March 29, 2022 ((2022) 442 ITR (Stat) 198) issued by the Central Government in accordance with the provisions of Explanation 1 clause (i) to section 148, which is not applicable in the case of information received during the course of search and seizure under section 132.

25. From the language employed in Explanation 1 and Explanation 2 to section 148 of the Act, 1961, we reach at an opinion that the method of automated allocation, i.e., for random allocation of cases through algorithm, or by using suitable technological tools, including artificial intelligence and machine learning, in accordance with risk management strategy formulated by the Board, as referred to in Explanation 1 clause (i) to section 148 of the Act, for issuance of notice under section 148 in a faceless manner, as per the scheme framed vide the notification dated March 29, 2022 ((2022) 442 ITR (Stat) 198), cannot be applied to the case of search and seizure under section 132, where the jurisdictional Assessing Officer (JAO) is required to record his satisfaction on the basis of the material for affirmation of opinion in an honest and bona fide manner.

26. We find substance in the submission of the learned counsel for the Revenue that recording of satisfaction by the Assessing Officer on a perusal of the information received by him as a result of search and seizure operation under section 132 of the Income-tax Act, 1961, requires application of human mind, inasmuch as, reasons affirmed on the part of the satisfaction note may also become subject matter of scrutiny by the court in a case of challenge, where the court in exercise of power of judicial review may examine as to whether they are actuated by mala fides or passed on extraneous or irrelevant considerations.



27. The decision of the Division Bench of the Bombay High Court in the case of *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] has been rendered in a case, which falls within the arena of Explanation 1 to section 148 and not where Explanation 2 to section 148 of the Income-tax Act, 1961, would be attracted.

28. From the above, by reading all the relevant provisions of the Income-tax Act, 1961 as also the notification dated March 29, 2022 issued by the Central Government framing scheme for ‘e-Assessment of Income Escaping Assessment’ under sub-sections (1) and (2) of section 151A of the Act, 1961, we reach at an irresistible conclusion that the challenge to the notice under section 148 dated March 22, 2024 for the assessment year 2021-2022 on the sole premise that the said notice could have been issued only through automated allocation in faceless manner and not by jurisdictional Assessing Officer (JAO), cannot be sustained.”

**98.** Proceeding further to notice the scheme of faceless reassessment itself, the High Court in *Talati and Talati LLP v. Office of Assistant CIT* [(2024) 469 ITR 643 (Guj); 2024 : GUJHC : 54567-DB.] further observed (page 656 of 469 ITR):

“30. Moreover, section 151A contemplates framing of the scheme by the Central Government by notification in the Official Gazette, even for the purpose of issuance of notice under section 148 in the case of reassessment or sanction for issue of such notice under section 151, with the aim to impart greater efficiency, transparency and accountability by eliminating the interface between the Income-tax authority and the assessee or any other person to the extent technologically feasible.

31. The feasibility of implying technology for the process, therefore, would be relevant. There may be a situation, where a scheme may be framed by the Central Government for issuance of the notice under section 148 even in the case of search and seizure under section 132 of the Act, 1961, so as to meet out the expectations of the Legislature under section 151A, to impart greater efficiency, transparency and accountability by applying artificial intelligence, technological innovations, etc., but as of now, from a careful reading of the notification dated March 29, 2022 ((2022) 442 ITR (Stat) 198), along with the statutory provisions, we find that the aforesaid notification does not cover a case where notice under section 148 is issued by the jurisdictional Assessing Officer (JAO) based on the information received by him in the matter



of search and seizure under section 132 of the Act, 1961, or requisitioned under section 132A.”

**99.** Returning then to the Faceless Reassessment Scheme, 2022 itself, we find sufficient merit in the interpretation of its clauses as has been commended for our consideration by the respondents. Clause 3 of the said scheme provides that assessment, reassessment or recomputation under section 147 of the Act as well as issuance of notice under section 148 would be through automated allocation in accordance with the risk management strategy and in a faceless manner. The respondents rightly draw our attention to the usage of punctuation at various places in clause 3. A careful reading of that clause shows that the draftsman has used a comma immediately after the phrase “shall be through automated allocation”. Yet another comma appears after the phrase “for issuance of notice”. It thus appears to have been the clear intent of the author to separate and segregate the phases of initiation of action in accordance with risk management strategy, the formation of opinion whether circumstances warrant action under section 148 of the Act being undertaken by issuance of notice and the actual undertaking of assessment itself.

**100.** Beyond the specific use of punctuation within clause 3, a comprehensive reading of the Faceless Reassessment Scheme, 2022, supported by the extensive material presented by the respondents, bolsters the clear intent underlying each phase of the faceless assessment process.

**101.** As we had noticed in the preceding parts of this decision, the risk management strategy and the Insight Portal pushes information to the jurisdictional Assessing Officer and is principally not concerned with faceless assessment at all. The risk management strategy essentially enables the jurisdictional Assessing Officer to firstly examine the veracity of disclosures made and examine the return against various parameters and information which has been collated by the Directorate of Systems. It thus provides the jurisdictional Assessing Officer with an insight in respect of various transactions to which the assessee may be connected as well as data pertaining to that assessee which has otherwise been aggregated and mapped on the basis of material existing on the system of the respondents. The respondents would, therefore, appear to be correct in their submission that when material comes to be placed in the hands of the jurisdictional Assessing Officer by the risk management strategy, it would consequently be entitled to initiate the process of reassessment by following the procedure prescribed under section 148A. If after consideration of the objections that are preferred, it stands firm in its opinion that income was likely to have escaped assessment, it would transmit the relevant record to the National Faceless Assessment Centre. It is at that stage and on receipt of the said material by National Faceless Assessment Centre that the



concepts of automated allocation and faceless distribution would come into play. The actual assessment would thus be conducted in a faceless manner and in accordance with an allocation that the National Faceless Assessment Centre would make. This, in our considered opinion, would be the only legally sustainable construction liable to be accorded to the scheme. Our conclusion would thus strike a harmonious balance between the evaluation of information made available to an Assessing Officer, the preliminary consideration of information for the purposes of formation of opinion and its ultimate assessment in a faceless manner.

**102.** We are also, in this regard, guided by the principles of beneficial construction and thus avoiding an interpretation that would render portions of the Act or the Faceless Assessment Scheme superfluous or ineffective should be avoided. To assert that the jurisdictional Assessing Officer's powers become redundant under the faceless assessment framework would conflict with beneficial construction, as it would undermine provisions specifically established to support comprehensive data analysis and informed decision-making, such as the jurisdictional Assessing Officer's access to risk management strategy and Insight Portal information.

**103.** We are fully cognisant of the contrarian view which was expressed in this respect in *Hexaware Technologies Ltd. v. Asst. CIT* [(2024) 464 ITR 430 (Bom); 2024 SCC OnLine Bom 1249.] and which stands reflected in para 36 of the report which has been extracted hereinabove. However, for reasons assigned in the preceding parts of this decision, we find ourselves unable to concur with the interpretation accorded by the Bombay High Court upon clause 3 of the Faceless Reassessment Scheme, 2022. As was noted by us earlier, clause 3 clearly contemplates the initial enquiry and formation of opinion to reassess being part of one defined process followed by actual assessment in a faceless manner. It thus divides the process of reassessment into two stages and when viewed in that light it is manifest that it strikes a just balance between the obligation of the jurisdictional Assessing Officer to scrutinise information and the conduct of assessment itself through a faceless allocation. The distribution of functions between the jurisdictional Assessing Officer and National Faceless Assessment Centre is complimentary and concurrent as contemplated under the various schemes and the statutory provisions. This balanced distribution underscores the legislative intent to create a seamless integration of traditional and faceless assessment mechanisms within a unified statutory framework. This we so hold and observe since we have, principally, been unable to countenance a situation where the jurisdictional Assessing Officer stands completely deprived of the jurisdiction to evaluate data and material that may be placed in its hands.





104. We, accordingly and for all the aforesaid reasons find ourselves unable to sustain the challenge as addressed. The contention that the impugned notices are liable be quashed merely on the ground of the same having been issued by the jurisdictional Assessing Officer is thus negated.”

Question ‘C’ in light of the above is thus liable to be answered against the writ petitioners.

4. We also had an occasion to examine the issue of approval as contemplated under Section 151 of the Act in **Abhinav Jindal HUF v. Commissioner of Income Tax and Ors**<sup>5</sup>. The challenge in *Abhinav Jindal* was essentially premised on approvals having been granted by Joint Commissioners of Income Tax as opposed to authorities which came to be identified and designated pursuant to amendments which were introduced in that provision by Finance Act, 2021. The Court in *Abhinav Jindal* had ultimately held as follows: -

“30. Tested on the principles which were enunciated in *Suman Jeet Agarwal v. ITO* [(2022) 449 ITR 517 (Delhi); 2022 SCC OnLine Del 3141.], the petitioners would appear to be correct in their submission of the date liable to be ascribed to the impugned notices and those being viewed as having been issued and dispatched after April 1, 2021. However, and in our considered opinion, the same would be of little relevance or significance when one bears in mind the indubitable fact that all the notices were approved by the Joint Commissioner of Income-tax and which was an authority recognised under the unamended section 151. The answer to the argument based on the provisions of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act would also largely remain unimpacted by our finding on this score as would become evident from the discussion which ensues.

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33. A plain reading of section 3 establishes that where the time limit for the completion or compliance of any action under a specified Act were to fall between March 20, 2020 to December 31, 2020, the period for completion and compliance would stand extended up to March 31, 2021 or such other date thereafter as may be specified by the Union Government by way of a notification. Undisputedly, the

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<sup>5</sup> 2024 SCC OnLine Del 6585



date of March 31, 2021 came to be extended thereafter up to April 30, 2021 and lastly up to June 30, 2021.

34. Concededly, the Finance Act, 2021 was enacted thereafter and came into effect from April 1, 2021. It is admitted by the respondents that the terminal point for initiation of reassessment for the assessment year 2015-2016 in ordinary circumstances would have been March 31, 2020 and that date clearly fell within the period spoken of in section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act. The period for issuance of notice for the assessment year 2015-2016, thus and principally speaking, stood extended up to June 30, 2021.

35. However, the key to answering the argument which was canvassed on behalf of the respondents is contained in section 3 itself and which purported to extend the period for completion of proceedings, passing of an order, issuance of a notice, intimation, notification, sanction or approval. The provision extended the time limit for such action, notwithstanding anything contained in the specified Act, initially up to March 31, 2021 and which date was extended subsequently to April 30, 2021 and lastly up to June 31, 2021.

36. Section 3 thus essentially extended the time period statutorily prescribed for initiation and compliance up to the dates notified by the Union Government from time to time. The extension of these timelines was intended to apply to all statutes which were included in the expression "specified Act" as defined in section 2(b) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act.

37. The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act was thus concerned with overcoming the statutory closure and eclipse which would have otherwise descended upon the authority to act and take action under the specified statutes. It was essentially concerned with tiding over the insurmountable hurdles which arose due to the pandemic and the disruption that followed in its wake. The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, viewed in that light, was neither aimed at nor designed or intended to confer a new jurisdiction or authority upon an officer under a specified enactment. On a fundamental plane, it was a remedial measure aimed at overcoming a position of irretrievable and irreversible consequences which were likely to befall during the nationwide lockdown. It was principally aimed at enabling authorities to take and commence action within the extended timelines that the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act introduced. However, it neither altered nor modified or amended the distribution of functions, the command structure or the distribution of powers under a specified Act. It was in that light that we had spoken of the carving or conferral of a new or altered jurisdiction.



**38.** It would therefore be wholly incorrect to read the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act as intending to amend the distribution of power or the categorisation envisaged and prescribed by section 151. The additional time that the said statute provided to an authority cannot possibly be construed as altering or modifying the hierarchy or the structure set up by section 151 of the Act. The issue of approval would still be liable to be answered based on whether the reassessment was commenced after or within a period of four years from the end of the relevant assessment year or as per the amended regime dependent upon whether action was being proposed within three years of the end of the relevant assessment year or thereafter. The bifurcation of those powers would continue unaltered and unaffected by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act.

**39.** The fallacy of the submission addressed by the respondents becomes even more evident when we weigh in consideration the fact that even if the reassessment action were initiated, as per the extended Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act timelines, and thus after the period of four years, section 151 incorporated adequate measures to deal with such a contingency and in unambiguous terms identified the authority which was to be moved for the purposes of sanction and approval. Section 151 distributed the powers of approval amongst a set of specified authorities based upon the lapse of time between the end of the relevant assessment year and the date when reassessment was proposed. Thus even if the reassessment was proposed to be initiated with the aid of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act after the expiry of four years from the end of the relevant assessment year, the authority statutorily empowered to confer approval would be the Principal Chief \_\_\_\_\_ Commissioner/Chief \_\_\_\_\_ Commissioner/Principal Commissioner/Commissioner. It would only be in a case where the reassessment was proposed to be initiated before the expiry of four years from the end of the relevant assessment year that approval could have been accorded by the Joint Commissioner of Income-tax. Similar would be the position which would emerge if the actions were tested on the basis of the amended section 151 and which divides the power of sanction amongst two sets of authorities based on whether reassessment is commenced within three years or thereafter.

**40.** What we seek to emphasise is that the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act authorisation merely enables the competent authority to take action within the extended time period and irrespective of the closure which would have ordinarily come about by virtue of the provisions contained in the Act. It does not alter or amend the structure for



approval and sanction which stands erected by virtue of section 151. The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act merely extended the period within which action could have been initiated and which would have otherwise and ordinarily been governed and regulated by sections 148 and 149 of the Act. If the contention of the respondents were to be accepted it would amount to us virtually ignoring the date when reassessment is proposed to be initiated and the same being indelibly tied to the end of the relevant assessment year. Once it is conceded that the notice came to be issued four or three years after the end of the relevant assessment year, the approval granted by the Joint Commissioner of Income-tax would not be compliant with the scheme of section 151. We thus find ourselves unable to sustain the grant of approval by the Joint Commissioner of Income-tax.

**41.** It is pertinent to note that the respondents had feebly sought to urge that the use of the expression “sanction” in section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act also merits due consideration and is liable to be read as supportive of the contentions that were addressed on their behalf. The argument is however clearly meritless when one bears in consideration the indisputable fact that the set of provisions with which we are concerned nowhere prescribe a timeframe within which sanction is liable to be accorded. “Sanction” when used in section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act caters to those contingencies where a specified Act may have prescribed a particular time limit within which an action may be approved. That is clearly not the position which obtains here. We thus find ourselves unable to sustain the impugned action of reassessment. The impugned notices which rest on a sanction obtained from the Joint Commissioner of Income-tax would thus be liable to be quashed.”

It is thus apparent that any approvals if granted by a Joint Commissioner of Income Tax post 01 April 2021 would not sustain.

5. Similarly, question ‘G’ relates to a contention canvassed by and at the behest of the writ petitioners that once reassessment is triggered by a search, it would be incumbent upon the respondents to proceed only in accordance with Sections 153A or 153C as the case may be and to the exclusion of Section 148 of the Act.

6. This question too has come to be answered against the writ petitioners in light of the judgment rendered by a Division Bench of the



Court in **Pr. Commissioner of Income Tax-7 v. Naveen Kumar Gupta<sup>6</sup>** and where the legal position was enunciated in the following terms:-

“38. The question whether reassessment under Section 147 of the Act can be initiated in cases of material seized or information emanating from a search conducted under Section 132 of the Act or any assets or documents requisitioned under Section 132A of the Act, where the conditions for initiating the assessment under Sections 153A and 153C of the Act are not satisfied, is no longer *res integra*.

39. In *Principal Commissioner of Income-tax, Central-3 v. Abhisar Buildwell (P) Ltd.* the Supreme Court had authoritatively held that even in cases where assessment under Section 153A of the Act cannot be initiated on account of the conditions for initiation of assessment/reassessment under the said Section not being satisfied, it is open for the Revenue to make the assessment/reassessment under Section 147 of the Act. This is of course subject to all conditions for such initiation being fully satisfied.

40. The remaining aspect to be examined is whether in cases where incriminating assets, documents or material are found during the search conducted under Section 132 of the Act or requisitioned under Section 132A of the Act, proceedings under Section 147 of the Act for reassessment can be initiated for assessment/reassessment of income notwithstanding that proceedings under Section 153C of the Act could have been initiated. The learned ITAT has held that the said recourse is not open and it is necessary for the AO to follow the procedure as stipulated under Section 153C of the Act.

41. As noted above, the jurisdiction of the AO to reassess the income under Section 153C of the Act is predicated on (a) the AO of the searched person being satisfied that the assets and material found during the search proceedings or requisitioned are incriminating insofar as the assessee (other than the searched person) is concerned; (b) recording its satisfaction to the aforesaid effect; (c) transmitting the same to the AO of the other person (person other than the searched person); (d) the AO of the non-searched person being satisfied that the material information received has a bearing on the determination of the total income; and, (e) the AO of such non searched person issuing a notice to commence assessment/reassessment proceedings. Indisputably, if any of the aforesaid conditions are not satisfied, the income of such other person cannot be assessed or reassessed under Section 153C of the Act. According to the Assessee (and as accepted by ITAT), in such circumstances, the AO would also be precluded from initiating the

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<sup>6</sup> 2024 SCC OnLine Del 8140



proceedings under Section 147 of the Act. This is the central issue that is required to be addressed.

**42.** The Assessee's contention is founded essentially on two grounds. First, that Section 153C of the Act commences with a *non obstante* provision. And second, that the scheme under Sections 153A and 153C of the Act is a special scheme for assessment in cases where the same is premised on a search conducted under Section 132 or under Section 132A of the Act. Therefore, the special scheme would override the other provisions for assessment/reassessment of tax including Sections 143(3) and 147 of the Act.

**43.** It would thus be relevant to examine the import of the *non obstante* provision of Section 153C of the Act. Section 153C of the Act commences with the words “notwithstanding anything contained in Section 139, Section 147, Section 148, Section 149, Section 151 and Section 153 of the Act”. There is no cavil that the import of the said words is that it would not be necessary to follow the procedure or the rigours of the aforesaid provisions of Section 153C of the Act as applicable. However, according to the Assessee, the import of the said clause extends further to exclude the applicability of the said provisions altogether. The Assessee contends that the provisions of Section 147 of the Act are completely inapplicable or overridden by the provisions of Section 153C of the Act in cases where the assessment/reassessment can be premised on information or material found during the search under Section 132 of the Act or the requisition made under Section 132A of the Act.

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**47.** Under the erstwhile scheme of block assessment in search cases, as was in force prior to the enactment of Sections 153A, 153B and 153C of the Act, the AO was required to make an assessment of the undisclosed income for the block period. Thus, there were two parallel assessments, one in respect of disclosed income and the other in respect of undisclosed income. The implementation of the said scheme, instead of simplifying the procedure in search cases, further complicated the same. One of the issues that became the focal point in several cases was whether income is required to be assessed as undisclosed income for the block period or whether it was to be considered as covered under the regular assessment.

**48.** Sections 153A and 153C of the Act were enacted to simplify that procedure. The principal object of such enactment was to simplify the assessment and to provide for a single assessment in respect of each assessment year in cases relating to search under Section 132 of the Act or requisition made under Section 132A of the Act. In *Principal Commissioner of Income-tax, Central-3 v. Abhisar Buildwell (P) Ltd.*, the Supreme Court had taken a note of the



legislative intent in replacing the scheme of assessment/reassessment in search cases in the following words:

“30. That prior to insertion of Section 153-A in the statute, the relevant provision for block assessment was under Section 158-BA of the 1961 Act. The erstwhile scheme of block assessment under Section 158-BA envisaged assessment of “undisclosed income” for two reasons, firstly that there were two parallel assessments envisaged under the erstwhile regime i.e. : (i) block assessment under Section 158-BA to assess the “undisclosed income”, and (ii) regular assessment in accordance with the provisions of the Act to make assessment qua income other than undisclosed income. Secondly, that the “undisclosed income” was chargeable to tax at a special rate of 60% under Section 113 whereas income other than “undisclosed income” was required to be assessed under regular assessment procedure and was taxable at normal rate. Therefore, Section 153-A came to be inserted and brought on the statute. Under Section 153-A regime, the intention of the legislation was to do away with the scheme of two parallel assessments and tax the “undisclosed” income too at the normal rate of tax as against any special rate. Thus, after introduction of Section 153-A and in case of search, there shall be block assessment for six years. Search assessments/Block assessments under Section 153-A are triggered by conducting of a valid search under Section 132 of the 1961 Act. The very purpose of search, which is a prerequisite/trigger for invoking the provisions of Sections 153-A/153-C is detection of undisclosed income by undertaking extraordinary power of search and seizure i.e. the income which cannot be detected in ordinary course of regular assessment. Thus, the foundation for making search assessments under Sections 153-A/153-C can be said to be the existence of incriminating material showing undisclosed income detected as a result of search.”

**49.** In *Amar Jewellers Ltd. v. Assistant Commissioner of Income Tax*, the Gujarat High Court had examined the contentions as advanced before this Court and considered the import of the *non obstante* clause under Section 153C of the Act. In its decision, the Gujarat High Court had observed as under:

“46. A *non obstante* clause is generally appended to a section with a view to give the enacting part of the section, in case of conflict, an overriding effect over the provision in the same or other Act mentioned in the non obstante clause. It is equivalent to saying that in spite of the provisions or Act mentioned in the non obstante clause, the provision following it will have its full operation or the provisions embraced in the non obstante clause will not be an impediment for the operation of the enactment or the provision in which the non



obstante clause occurs. (see : Principles of Statutory Interpretation, 9th Edition by Justice G.P. Singh Chapter V, Synopsis IV at pages 318 and 319).

47. Normally the use of the phrase by the Legislature in a statutory provision like notwithstanding anything to the contrary contained in this Act is equivalent to saying that the Act shall be no impediment to the measure [See : Law Lexicon words “notwithstanding anything in this Act to the contrary”]. Use of such expression is another way of saying that the provision in which the non obstante clause occurs usually would prevail over the other provisions in the Act. Thus, the non obstante clauses are not always to be regarded as repealing clauses nor as clauses which expressly or completely supersede any other provision of the law, but merely as clauses which remove all obstructions which might arise out of the provisions of any other law in the way of the operation of the principle enacting provision to which the *non obstante* clause is attached. (See : *Bipathumma v. Mariam Bibi*, (1966) 1 Mys LJ 162, at page 165).

48. A *non obstante* clause has two parts - the *non obstante* clause and the enacting part. The purpose of enacting a *non obstante* clause is that in case of a conflict between the two parts, the enacting part will have full sway in spite of the contrary provisions contained in the *non obstante* clause. Therefore, the object and purpose of the enacting part should be first ascertained and then the assistance of the *non obstante* clause should be taken to nullify the effect of any contrary provision contained in the clause.

49. The enacting part of section 153A has three stipulations— (i) to issue notice calling for the returns of income for six assessment years (ii) to assess or reassess total income of each of the six assessment years and (iii) not to proceed with any pending assessment or reassessment as on the date of initiation of search as the same would abate. Since some of the provisions contained in the enacting part may come into conflict with the provisions contained in the *non obstante* clause, these impediments are removed by means of the *non obstante* clause. Thus, by enacting the non obstante clause in the section, the formalities of issuing notice under section 139, application of the provisions of section 147, 148, 149 or 151 for reopening a case for escaped assessment, taking of approval from the concerned authorities for reopening the assessment and the time limit for completion of regular assessment have been done away with. Thus, assumption of jurisdiction by the Assessing Officer under section 153A has been made simple and easy.





50. Section 153A is a self-contained code for each assessments. The section states that on initiation of search, the Assessing Officer can issue a notice calling for the returns of income for six assessment years preceding the previous year in which the search has taken place. The *non obstante* clause obviates the need to comply with the requirement of the regular provisions.

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55. Thus, having regard to the aforesaid discussion, we have reached to the conclusion that the argument of Mr. Hemani as regards the *non obstante* clause contained in section 153A and its effect is without any merit. It is difficult for us to take the view that the *non obstante* clause in section 153A excludes the very applicability of sections 147 and 148 respectively of the Act. We are in agreement with the submission of Mr. Bhatt, the learned senior counsel appearing for the Revenue that the *non obstante* clause in section 153A should be understood as merely dispensing with the procedural aspect of section 147 of the Act.”

**50.** The aforesaid decision was rendered in the contest of Section 153A of the Act. Although, the rationale as set out in the said decision resonate with us, we are unable to concur that issuance of notice under Section 153A of the Act is optional. Once a search has been conducted under Section 132 of the Act or assets, documents or other material is requisitioned under Section 132A of the Act, the AO is required to issue a notice under Section 153A of the Act. This is necessary because in terms of proviso to Section 153A of the Act, the pending proceedings for assessment or reassessment for any of the assessment years falling within the period of six assessment years prior to the date of initiation of the search under Section 132 of the Act or acquisition under Section 132A of the Act, would abate. The said assessments would necessarily be required to be completed under Section 153A of the Act. However, commencement of proceedings under Section 153C of the Act is subject to additional conditions and it was not necessary that a notice under Section 153C of the Act be issued. Section 153B of the Act also stipulates the time limit for completion of assessment in cases under Section 153A of the Act. In terms of Section 153B(1) of the Act, assessment in respect of each of the six years, as referred to in Section 153A(b) of the Act, are required to be completed within the period of two years from the end of the financial year in which the last of the authorization for search under Section 132 of the Act or acquisition under Section 132A of the Act were executed. The assessment in respect of the year relevant to the previous year in which the search was conducted under Section 132 of the Act or requisition made under Section 132A of the Act is also required to be completed within the aforesaid period.



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57. The aforesaid authorities clearly indicate that the purpose of a *non obstante* clause is to provide primacy to certain provisions of the enactment in case of conflict with the statutory provisions as mentioned in the clause. The *non obstante* clause indicates the provisions/enactments, which are overridden and the main enactment that overrides those provisions. Thus, if a *non obstante* clause sets out an enabling provision or one that confers jurisdiction, as the main enactment, which is to override other provisions, it stands to reason that the overriding effect of that enactment will become operative only when the enabling provisions are used or the jurisdiction is assumed. In relation to an enabling provision, the *non obstante* clause can be construed to only mean that recourse to those provisions is available in spite of other provisions that are overridden. The *non obstante* provision, in such circumstances, cannot be construed to mean that recourse to a provision, which by nature is an enabling provision, is necessary and by implication, the other provisions in respect of which, the main enactment is accorded primacy are inoperative and nugatory. Re-assessments under Section 153C of the Act and under Section 147/148 of the Act provide a machinery provision for reassessments in given circumstances.

58. In a case where pursuant to search conducted under Section 132 of the Act or requisition made under Section 132A of the Act in respect of another person (searched person), assets, documents or books of account, which either belong to the assessee or contain information pertaining to the said assessee, are found. And, the same are handed over to the AO of the assessee; he would subject to satisfaction of the other jurisdictional conditions stipulated under Section 153C of the Act, having the jurisdiction to make a reassessment/assessment of the income of the assessee under Section 153C of the Act. However, the same does not mean that he is bound to exercise the said jurisdiction. In the event, the AO does not assume its jurisdiction to proceed with making an assessment/reassessment under Section 153C of the Act, recourse to Section 147/148 is not ousted. The *non obstante* provision kicks-in only on the AO assuming the jurisdiction under Section 153C of the Act, that is, if the AO exercises its jurisdiction to initiate the machinery provisions of Section 153C of the Act to make an assessment/reassessment of the assessee's income for the stipulated period. The *non obstante* provisions do not come into play, if the AO does not take recourse to provision of Section 153C of the Act.

59. The *non obstante* clause as used in Section 153C of the Act cannot be read to completely exclude the provisions of Sections 143 or 147 of the Act in cases where the assessee's income is sought to be assessed *inter alia* on the basis of the information found during search proceedings. However, it will not be open for the AO to take



recourse to Section 147 of the Act, where the AO has taken steps under Section 153C of the Act. Thus, if the conditions for exercise of jurisdiction under Section 153C of the Act are satisfied and the AO issues a notice as required under Section 153C of the Act, any reassessment under Section 147 of the Act would obviously, be impermissible. This is because the Act does not contemplate parallel assessment proceedings. Where the AO is satisfied that the assets, material and documents forwarded by the AO of the searched person under Section 153C of the Act has a bearing on determination of the income of the assessee for any of the years, the AO shall proceed to issue a notice under Section 153C of the Act. By virtue of *non obstante* clause, the AO is not required to follow the procedural rigours of Section 148 of the Act. Subject to obtaining the approval under Section 153D of the Act, if necessary, the AO is not required to seek any approval from the specified authority, as required under Section 148/151 of the Act for issuing a notice under Section 153C of the Act and can proceed to assess/reassess income for the concerned assessment years.

**60.** However, if the AO does not take recourse to Section 153C of the Act but proceeds under Section 147 of the Act he would necessarily have to follow the due procedure as specified for initiating such proceedings.

**61.** The assumption that provisions of Section 153C of the Act precludes any proceeding under Section 147 of the Act by virtue of the *non obstante* clause, is unpersuasive. The scheme of Sections 153C of the Act indicates that the said provision was enacted to simplify the procedure, while maintaining the necessary safeguards, for assessment/reassessment in cases where assets belonging to the assessee or books of account or documents, which contain information pertaining to the assessee are found pursuant to a search conducted under Section 132 of the Act or requisition made under Section 132A of the Act, in respect of a person other than the assessee. This is subject to the same having a bearing on the determination of income of the assessee. The AO is neither require to record reasons for his belief that the income of the assessee for the concerned assessment year has escaped assessment nor does he require to seek further approvals as required under Section 148 of the Act. However, he must be satisfied that the assets seized or requisitioned or the documents, books of account or other material transmitted by the AO of the searched person belongs to or contains information, which has a bearing on the determination of the income of the assessee. The reassessment must be predicated on material held to be incriminating and the income assessed/reassessed must be relatable to the material found as held by this Court in *Commissioner of Income Tax v. Kabul Chawla* and affirmed by the Supreme Court in *Principal Commissioner of Income-tax, Central-3 v. Abhisar Buildwell (P) Ltd.*”



7. We had in the course of hearing of this batch also indicated to learned counsels for respective sides that we would desist from answering questions ‘E’ and ‘F’ since the other challenges which stand concluded by judgments rendered by the Court in *T.K.S Builders, Abhinav Jindal and Naveen Kumar Gupta* are more fundamental and thus strike at the very root of the exercise of the reassessment power.

8. We are also conscious of the decision of the Court in **Commissioner of Income Tax v. Brandix Mauritius Holdings Ltd.**<sup>7</sup> and which had answered question ‘E’ in favour of the assessee, presently forming subject matter of a challenge before the Supreme Court in Special Leave Petition preferred vide Diary Number 46964 of 2023 and in which an interim order operates.

9. Similarly, the scope and the meaning liable to be ascribed to the expression ‘information’ is one which is being independently examined in a batch of writ petitions led by W.P.(C) 1023/2024. We thus and for the aforesaid reasons do not find it expedient or necessary to answer questions ‘E’ and ‘F’.

10. Learned counsels for respective sides were also *ad idem* that the challenge to the **Central Board of Direct Taxes**<sup>8</sup> Instruction No. 1/2022 dated 22 May 2022 would no longer survive in light of the subsequent decision handed down by the Supreme Court in **Union of India and Ors. v. Rajeev Bansal**<sup>9</sup>.

11. That only leaves us to evaluate the issues which emanate from question ‘A’ and which now and for all practical purposes stands concluded by the judgment handed down by the Supreme Court in

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<sup>7</sup> 2023 SCC OnLine Del 6481

<sup>8</sup> CBDT

<sup>9</sup> 2024 SCC OnLine SC 2693



*Rajeev Bansal* and following that decision the judgment rendered by a Division Bench of our Court in **Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr**<sup>10</sup>.

12. The argument addressed on the anvil of the First Proviso to Section 149(1) had principally been canvassed with the writ petitioners contending that a reassessment action commenced in violation of the time frames which stood enumerated in Section 149 prior to the amendments introduced by Finance Act, 2021 would be liable to be struck down on that score. This since, according to the writ petitioners, the First Proviso to Section 149(1) compels the respondents to bear in consideration the stipulations of time which governed the commencement of reassessment action basis the limitation prescribed in that provision as it existed prior to its amendment in 2021.

13. The various writ petitions and which principally relate to reassessment actions commenced with respect to AYs 2013-14 and 2014-15, however, would also have to be examined and the challenge assessed in light of the provisions of Section 3 of **Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020**<sup>11</sup> as well as the judgment of the Supreme Court in *Rajeev Bansal* and which had not only examined the impact of its decision in **Union of India and Ors. v. Ashish Agarwal**<sup>12</sup> as well as the fallout of the curative steps which the respondents had taken in compliance with the liberty that was granted in *Ashish Agarwal* so as to salvage various reassessment notices.

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<sup>10</sup> 2025:DHC:547-DB

<sup>11</sup> TOLA

<sup>12</sup> (2023) 1 SCC 617



14. The Supreme Court in *Rajeev Bansal* has exhaustively examined the impact of its judgment in *Ashish Agarwal* viewed in the context of the Third Proviso to Section 149(1) as well as the period liable to be excluded in light of Section 3 of TOLA. The Supreme Court has ultimately held that the period between 20 March 2020 to 30 June 2021 would clearly be entitled to be excluded for the purposes of answering the question of limitation for commencement of reassessment action. This it held in light of the statutory command of Section 3(1) of TOLA.

15. In *Rajeev Bansal*, it was further declared that the period between the date of issuance of the impugned reassessment notices (if falling between 20 March 2020 to 30 June 2021) up to the date of the decision rendered by the Supreme Court in *Ashish Agarwal*, and that being 04 May 2022, would also be liable to be excluded in light of the Third Proviso to Section 149(1).

16. The third period which was factored in was the date when material in support of the formation of opinion of income having escaped assessment would have been provided to the assessee and the time for furnishing of objections, and which too as the Supreme Court holds in *Rajeev Bansal* is liable to be excluded.

17. It is the aforementioned three periods which are thus liable to be added to the date when the notice for reassessment was issued in order to answer the question as to whether the reassessment notices could be said to be barred by the timelines as prescribed by Section 149 of the Act.

18. The surviving period with which Question 'A' is concerned, was lucidly explained by the Supreme Court in *Rajeev Bansal*, and we thus deem it apposite to extract the following passages from that decision:-



“**110.** The effect of the creation of the legal fiction in *Union of India v. Ashish Agarwal* [(2022) 444 ITR 1 (SC); (2023) 1 SCC 617.] was that it stopped the clock of limitation with effect from the date of issuance of section 148 notices under the old regime [which is also the date of issuance of the deemed notices]. As discussed in the preceding segments of this judgment, the period from the date of the issuance of the deemed notices till the supply of relevant information and material by the Assessing Officers to the assesseees in terms of the directions issued by this court in *Union of India v. Ashish Agarwal* [(2022) 444 ITR 1 (SC); (2023) 1 SCC 617.] has to be excluded from the computation of the period of limitation. Moreover, the period of two weeks granted to the assesseees to reply to the show-cause notices must also be excluded in terms of the third proviso to section 149.

**111.** The clock started ticking for the Revenue only after it received the response of the assesseees to the show-causes notices. After the receipt of the reply, the Assessing Officer had to perform the following responsibilities : (i) consider the reply of the assessee under section 149A(c); (ii) take a decision under section 149A(d) based on the available material and the reply of the assessee; and (iii) issue a notice under section 148 if it was a fit case for reassessment. Once the clock started ticking, the Assessing Officer was required to complete these procedures within the surviving time limit. The surviving time limit, as prescribed under the Income-tax Act read with Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, was available to the Assessing Officers to issue the reassessment notices under section 148 of the new regime.

**112.** Let us take the instance of a notice issued on May 1, 2021 under the old regime for a relevant assessment year. Because of the legal fiction, the deemed show-cause notices will also come into effect from May 1, 2021. After accounting for all the exclusions, the Assessing Officer will have sixty-one days (days between May 1, 2021 and June 30, 2021) to issue a notice under section 148 of the new regime. This time starts ticking for the Assessing Officer after receiving the response of the assessee. In this instance, if the assessee submits the response on June 18, 2022, the Assessing Officer will have sixty-one days from June 18, 2022 to issue a reassessment notice under section 148 of the new regime. Thus, in this illustration, the time limit for issuance of a notice under section 148 of the new regime will end on August 18, 2022.

**113.** In *Union of India v. Ashish Agarwal* [(2022) 444 ITR 1 (SC); (2023) 1 SCC 617.] , this court allowed the assesseees to avail of all the defences, including the defence of expiry of the time limit specified under section 149(1). In the instant appeals, the reassessment notices pertain to the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017, and 2017-2018. To assume



jurisdiction to issue notices under section 148 with respect to the relevant assessment years, an Assessing Officer has to : (i) issue the notices within the period prescribed under section 149(1) of the new regime read with Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020; and (ii) obtain the previous approval of the authority specified under section 151. A notice issued without complying with the preconditions is invalid as it affects the jurisdiction of the Assessing Officer. Therefore, the reassessment notices issued under section 148 of the new regime, which are in pursuance of the deemed notices, ought to be issued within the time limit surviving under the Income-tax Act read with Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. A reassessment notice issued beyond the surviving time limit will be time-barred.”

19. The Division Bench of the Court in *Ram Balram* was called upon to deal with a live case and where it was directly called upon to answer whether the reassessment notice could be said to be sustainable when tested on the principles enunciated in *Rajeev Bansal*. The Division Bench of the Court in *Ram Balram* upon application of the salient principles propounded by the Supreme Court in *Rajeev Bansal* came to hold as follows:-

“65. Thus, in the facts of the present case, the last date for issuance of notice under Section 148 of the Act for AY 2013-14 under the statutory framework, as was existing prior to 01.04.2021 was 31.03.2020, that is, six years from the end of the relevant assessment year.

66. By virtue of Section 3(1) of TOLA time for completion of specified acts, which fell during the period 20.03.2020 to 31.12.2020 were extended till 30.06.2021. Thus, the notice dated 01.06.2021 was issued twenty-nine days prior to the expiry of period of limitation for issuing a notice under Section 148 of the Act as was extended by TOLA. As noted above, the period from 01.06.2021, the date of issuance of notice, and 04.05.2022, being the date of decision of the Supreme Court in *Union of India & Ors. v. Ashish Agarwal* is required to be excluded by virtue of the third proviso to Section 149(1) of the Act.

67. Additionally, the period from the date of decision in *Union of India & Ors. v. Ashish Agarwal* till the date of providing material, as required to be accompanied with a notice under Section 148A(b) of the Act, is required to be excluded. Thus, the period between 04.05.2022 to 30.05.2022, the date on which the AO had issued the





notice under Section 148A(b) of the Act in furtherance of his earlier notice dated 01.06.2021, is also required to be excluded by virtue of the third proviso to Section 149(1) of the Act as held by the Supreme Court in *Union of India & Ors. v. Rajeev Bansal* .

68. In addition to the above, the time granted to the petitioner to respond to the notice dated 30.05.2022 – the period of two weeks –is also required to be excluded by virtue of the third proviso to Section 149(1) of the Act. The petitioner had furnished its response to the notice under Section 148A(b) of the Act on 13.06.2022. Thus, the period of limitation began running from that date.

69. As noted above, by virtue of TOLA, the AO had period of twenty-nine days limitation left on the date of commencement of the reassessment proceedings, which began on 01.06.2021, to issue a notice under Section 148 of the Act. The said notice was required to be accompanied by an order under Section 148A(d) of the Act. Thus, the AO was required to pass an order under Section 148A(d) of the Act within the said twenty-nine days notwithstanding the time stipulated under Section 148A(d) of the Act. This period expired on 12.07.2022.

70. Since the period of limitation, as provided under Section 149(1) of the Act, had expired prior to issuance of the impugned notice on 30.07.2022. The said is squarely beyond the period of limitation.”

20. The Court in *Ram Balram* was concerned with a notice for reassessment which had come to be issued on 01 June 2021 and thus falling within the broad Section 3(1) TOLA period of 20 March 2020 to 30 June 2021. The Court thus firstly proceeded to exclude the 29 days period falling between 01 June 2021 to 30 June 2021.

21. It proceeded further to then factor in the period commencing from 01 June 2021 upto 04 May 2022 with the latter being the date when the judgment in *Ashish Agarwal* came to be pronounced, and which period too was liable to be excluded in light of what the Supreme Court had held in *Rajeev Bansal*. In *Ram Balram*, following the decision in *Ashish Agarwal*, the AO is stated to have issued a notice under Section 148A(b) on 30 May 2022. Thus, the Division Bench in *Ram Balram* correctly proceeded to recognize the period between 04



May 2022 to 30 May 2022 as being liable to be removed from consideration for purposes of computation of limitation.

22. It then proceeded further to factor in the period of two weeks within which the assessee was called upon to respond to the notice under Section 148A(b) and which period is statutory liable to be excluded by virtue of the Third Proviso to Section 149(1) of the Act.

23. The commencement point computed in accordance with the aforesaid was thus identified to be 13 June 2022, when the assessee had ultimately furnished a reply to the notice under Section 148A(b). The Court ultimately found that the period of limitation for issuance of a notice for reassessment would have expired on 12 July 2022 and consequently the reassessment notice dated 30 July 2022 being liable to be quashed and set aside.

24. A similar factual position emerges from the disclosures which appear in W.P.(C) 6849/2023 and where it was fairly conceded that the reassessment notice would be liable to be recognized as being within the period of limitation when tested on the broad principles identified above. This emerges from the following summary chart which was placed for our consideration by Ms. Jha, learned senior counsel who represented that writ petitioner:-

S. No.			SC Paras
1.	Assessment Year	<b>2014-15</b>	
2.	Period of limitation u/s 149 [3 years or 6 years]	<b>6 years</b>	
3.	Original Period of limitation u/s 149	<b>31.03.2021</b>	
4.	Extended period of limitation as per IT Act read with TOLA	<b>30.06.2021</b>	<b>Paras 65-69</b>
5.	Sanction to be obtained u/s 151 till 30.06.2021 [within 6 years]	<b>PCIT</b>	
6.	Date of original notice u/s 148 –	<b>23.04.2021</b>	



	deemed SCN u/s 148A (b)		
7.	Time surviving from date of issuance of deemed SCN till expiry of period as extended by TOLA [from 23.04.2021 till 30.06.2021]	<b>68 days</b>	<b>Paras 109-113</b>
8.	Period of deemed stay to be excluded as per 3 <sup>rd</sup> proviso to section 149 [Date of Original 148 till date allowed to file reply to assessee]	<b>23.04.2021 to 14.06.2022</b>	<b>Paras 105-107</b>
9.	Last date for issuing notice u/s 148 [i.e., 14.06.2022+68 days]	<b>21.08.2022</b>	<b>Para 77</b>
10.	Actual date of issuance of notice u/s 148	<b>27.07.2022</b>	
11.	<b><i>Notice u/s 148 issued under new regime is within time period</i></b>		<b>Para 77</b>

25. The challenge to the reassessment notice on this score and insofar as W.P.(C) 6849/2023 is concerned, would thus necessarily fail. We additionally note that although we had required all the writ petitioners to submit disclosures in the aforesaid format, not all have been able to comply with the same. It is this facet which has weighed upon us to consider disposing of these writ petitions in terms indicated hereinafter.

26. Having identified the broad principles which would now govern the question of surviving time, we are of the considered opinion that rather than this Court undertaking the gargantuan exercise of examining individual facts, it would appear to be expedient to frame directions requiring the AOs to frame an order with respect to the individual reassessment notices in light of the judgment of the Supreme Court in *Rajeev Bansal* and of this Court in *Ram Balram, T.K.S Builders, Abhinav Jindal and Naveen Kumar Gupta*.

27. We accordingly dispose of this batch of writ petitions by directing the concerned AOs to evaluate the individual SCNs' under Section 148 of the Act bearing in mind our judgments in *T.K.S.*



*Builders, Abhinav Jindal and Naveen Kumar Gupta.* These decisions have conclusively settled issues pertaining to the accordal of sanction under Section 151 as well as the authority of the jurisdictional AO to commence and undertake reassessment. Those decisions also lay at rest the challenge which the writ petitioners had raised that an AO is bound to adhere to the procedure prescribed by Section 153C in cases emanating from a search.

28. A similar exercise would have to be undertaken to examine the issue of surviving period in respect of each individual noticee under Section 148 and which would necessarily be guided by the judgments of *Rajeev Bansal and Ram Balram*.

29. The concerned AOs shall consequently pass a reasoned and speaking order dealing with the impact of the judgments referred to above upon the impugned reassessment notices and in the manner indicated in paras 27 and 28 of this order. That decision shall thus render a finding on whether the impugned reassessment notices would survive or be liable to be recalled. It shall be open to the writ petitioners to assail any adverse orders that may come to be passed pursuant to the above in accordance with law.

30. In order to facilitate the aforesaid exercise, we accord liberty to the writ petitioners to file written submissions before their respective AOs within a period of three weeks from today and which shall be duly taken into consideration before passing orders in terms of our aforenoted directions.

31. Till such time as the respective AOs complete the aforesaid determination, the interim orders operating on the writ petitions shall continue. Any final orders of assessment if passed shall abide by the



2025:DHC:656-DB



fresh decision which the AO would now frame in light of the directions contained in paras 27 to 29 above.

32. We further observe that many of the writ petitioners have raised various factual and additional contentions in support of the challenge to the reassessment action. However, we have heard respective sides solely in respect of the issues that we had flagged in our order of 05 August 2024.

33. Thus we reserve the right of the writ petitioners to raise all such additional contentions, if need so arise, independently, in accordance with law and subject to the outcome of the exercise which the AO is liable to undertake in terms of the directions aforementioned. All rights and contentions of respective sides in that respect are kept open.



**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**FEBRUARY 04, 2025/DR**