

Court No. - 40

1. Case :- WRIT TAX No. - 1616 of 2022

Petitioner :- Yogesh Agarwal

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- A.S.G.I.,Aditya Kant Sharma,Gaurav Mahajan,Krishna Agarawal

Alongwith

2. Case :- WRIT TAX No. - 104 of 2023

Petitioner :- Mukesh Kumar

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Parv Agarwal

Counsel for Respondent :- Gaurav Mahajan

3. Case :- WRIT TAX No. - 106 of 2023

Petitioner :- Shiv Shakti Constructions, Through Its Partner Shri Mukesh Kumar

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Parv Agarwal

Counsel for Respondent :- Gaurav Mahajan

4. Case :- WRIT TAX No. - 107 of 2023

Petitioner :- Kirti Singh

Respondent :- Deputy / Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Parv Agarwal

Counsel for Respondent :- Gaurav Mahajan

5. Case :- WRIT TAX No. - 110 of 2023

Petitioner :- Neeru Gupta

Respondent :- Principal Chief Commisisoner Of Income Tax Up East And Another

Counsel for Petitioner :- Sanyukta Singh,Shubham Agrawal

Counsel for Respondent :- Gaurav Mahajan

6. Case :- WRIT TAX No. - 111 of 2023

Petitioner :- Pawan Mangal

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan,Manu Ghildyal

7. Case :- WRIT TAX No. - 112 of 2023

Petitioner :- Pawan Mangal

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal
Counsel for Respondent :- Gaurav Mahajan, Manu Ghildyal

8. **Case :-** WRIT TAX No. - 114 of 2023

Petitioner :- Anant Raj Sewa Sansthan
Respondent :- Union Of India And Another
Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- A.S.G.I., Gaurav Mahajan, Sudarshan Singh

9. **Case :-** WRIT TAX No. - 117 of 2023

Petitioner :- Prabha Khare
Respondent :- Union Of India And 3 Others
Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- A.S.G.I., Gaurav Mahajan

10. **Case :-** WRIT TAX No. - 1199 of 2022

Petitioner :- Dhiraj Goel
Respondent :- Union Of India And 2 Others
Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- A.S.G.I., Arvind Nath Agrawal, Ashish Agrawal, Gaurav Mahajan

11. **Case :-** WRIT TAX No. - 120 of 2023

Petitioner :- Shiv Shakti Constructions
Respondent :- Assistant Commissioner Of Income Tax And Another
Counsel for Petitioner :- Parv Agarwal
Counsel for Respondent :- Gaurav Mahajan

12. **Case :-** WRIT TAX No. - 1202 of 2022

Petitioner :- Priyank Garg
Respondent :- Assistant Commissioner Of Income Tax And Another
Counsel for Petitioner :- Suyash Agarwal, Sr. Advocate
Counsel for Respondent :- A.S.G.I., Devendra Gupta, Gaurav Mahajan

13. **Case :-** WRIT TAX No. - 1203 of 2022

Petitioner :- Priyank Garg (Huf)
Respondent :- Income Tax, Officer Ward 1(2)(1) And Another
Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- A.S.G.I., Devendra Gupta, Gaurav Mahajan

14. **Case :-** WRIT TAX No. - 1214 of 2022

Petitioner :- Saurav Goel Huf
Respondent :- Union Of India And 2 Others
Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- A.S.G.I., Gaurav Mahajan, Sudarshan Singh

15. **Case :-** WRIT TAX No. - 122 of 2023

Petitioner :- Neeru Gupta

Respondent :- Principal Chief Commissioner Of Income Tax Up(East) And Another

Counsel for Petitioner :- Sanyukta Singh,Shubham Agrawal

Counsel for Respondent :- Ashish Agrawal,Gaurav Mahajan

16. **Case :-** WRIT TAX No. - 1248 of 2022

Petitioner :- Rakesh Kumar Agarwal

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Suyash Agarwal,Sr. Advocate

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Naveen Chandra Gupta

17. **Case :-** WRIT TAX No. - 1289 of 2022

Petitioner :- R.S. Overseas

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Amit Mahajan

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Manu Ghildyal

18. **Case :-** WRIT TAX No. - 132 of 2023

Petitioner :- Rajat Baranwal

Respondent :- Principal Chief Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan

19. **Case :-** WRIT TAX No. - 1321 of 2022

Petitioner :- Arun Kumar

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Nishant Mishra

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan

20. **Case :-** WRIT TAX No. - 134 of 2023

Petitioner :- Shahid Latif

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan

21. **Case :-** WRIT TAX No. - 135 of 2023

Petitioner :- M/S. Vivek Ispat Udyog

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- Gaurav Mahajan,Krishna Agarawal

22. **Case :-** WRIT TAX No. - 136 of 2023

Petitioner :- Shivang Jain

Respondent :- Principal Commissioner Of Income Tax-1 And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan

23. **Case :-** WRIT TAX No. - 1392 of 2022

Petitioner :- Smt. Radha Rani

Respondent :- Income Tax Officer -2(4) And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan

24. **Case :-** WRIT TAX No. - 142 of 2023

Petitioner :- Nidhi Jain

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan

25. **Case :-** WRIT TAX No. - 1433 of 2022

Petitioner :- Subhash Kumar Gupta

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra

Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

26. **Case :-** WRIT TAX No. - 145 of 2023

Petitioner :- Raj Kumar

Respondent :- Principal Commissioner Of Income Tax-1 And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan

27. **Case :-** WRIT TAX No. - 1466 of 2022

Petitioner :- Pawanputra Hotels Resorts Private Limited

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Naveen Chandra Gupta

28. **Case :-** WRIT TAX No. - 1470 of 2022

Petitioner :- Dileep Khandelwal

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Naveen Chandra Gupta

29. **Case :-** WRIT TAX No. - 1477 of 2022

Petitioner :- Seema Gupta

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Gopal Verma,Manu Ghildyal

30. **Case :-** WRIT TAX No. - 150 of 2023

Petitioner :- Charms India Orivate Limited

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan,Krishna Agarawal

31. **Case :-** WRIT TAX No. - 1539 of 2022

Petitioner :- M/S Neelanjan Infrastructure Private Limited

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Kalpana Sinha,Sr. Advocate

Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan,Manu Ghildyal

32. **Case :-** WRIT TAX No. - 1546 of 2022

Petitioner :- Sanjay Kumar (Huf)

Respondent :- Principal Commissioner Of Income Tax Kanpur And Another

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan

33. **Case :-** WRIT TAX No. - 157 of 2023

Petitioner :- Amit Kumar Garg

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- Gaurav Mahajan

34. **Case :-** WRIT TAX No. - 1571 of 2022

Petitioner :- Puran Chand Dawar

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Amit Mahajan

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Gopal Verma,Manu Ghildyal

35. **Case :-** WRIT TAX No. - 1584 of 2022

Petitioner :- Dinesh Oils Limited

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra

Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

36. **Case :-** WRIT TAX No. - 1585 of 2022

Petitioner :- Goldmohar Gramodyog Sansthan

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra

Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

37. **Case :-** WRIT TAX No. - 1586 of 2022

Petitioner :- Dinesh Soaps And Detergents
Respondent :- Union Of India And 2 Others
Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra
Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

38. **Case :-** WRIT TAX No. - 1587 of 2022

Petitioner :- Dinesh Oils Limited
Respondent :- Union Of India And 2 Others
Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra
Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

39. **Case :-** WRIT TAX No. - 1589 of 2022

Petitioner :- Krishna Containers
Respondent :- Union Of India And 2 Others
Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra
Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

40. **Case :-** WRIT TAX No. - 1592 of 2022

Petitioner :- Dinesh Soaps And Detergents
Respondent :- Union Of India And 2 Others
Counsel for Petitioner :- Abhinav Mehrotra,Satya Vrata Mehrotra
Counsel for Respondent :- A.S.G.I.,Anant Kumar Tiwari,Gaurav Mahajan

41. **Case :-** WRIT TAX No. - 161 of 2023

Petitioner :- Amit Garg Huf
Respondent :- Principal Commissioner Of Income Tax And 2 Others
Counsel for Petitioner :- Praveen Kumar
Counsel for Respondent :- Gaurav Mahajan

42. **Case :-** WRIT TAX No. - 163 of 2023

Petitioner :- Mrs. Meena Gupta
Respondent :- State Of U.P. And 3 Others
Counsel for Petitioner :- Sudhanshu Kumar,Swapnil Kumar
Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Manu Ghildyal,Sudarshan Singh

43. **Case :-** WRIT TAX No. - 185 of 2023

Petitioner :- Ashish Agrawal
Respondent :- Union Of India And 3 Others
Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Nagendra Kumar Pandey

44. **Case :-** WRIT TAX No. - 186 of 2023

Petitioner :- Ashish Agrawal
Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Nagendra Kumar Pandey

45. **Case :-** WRIT TAX No. - 189 of 2023

Petitioner :- New Okhla Industrial Development Authority

Respondent :- Union Of India And 4 Others

Counsel for Petitioner :- Abhinav Mehrotra

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Manu Ghildyal,Sudarshan Singh

46. **Case :-** WRIT TAX No. - 202 of 2023

Petitioner :- Tara Chand Bansal

Respondent :- Principal Chief Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal,Shalini Goel

Counsel for Respondent :- Gaurav Mahajan,Manu Ghildyal

47. **Case :-** WRIT TAX No. - 215 of 2023

Petitioner :- Neeta Gupta

Respondent :- State Of U.P. And 3 Others

Counsel for Petitioner :- Ankur Agarwal

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Sudarshan Singh

48. **Case :-** WRIT TAX No. - 216 of 2023

Petitioner :- M/S Tulsi Hospital (India) Limited

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Ankit Singh,Anup Shukla

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Krishna Agarawal,Sudarshan Singh,Udai Chandani

49. **Case :-** WRIT TAX No. - 232 of 2023

Petitioner :- Rupa Goel

Respondent :- Principal Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal,Shalini Goel

Counsel for Respondent :- Gaurav Mahajan

50. **Case :-** WRIT TAX No. - 233 of 2023

Petitioner :- Late Raj Kumar Goel

Respondent :- Income Tax Officer And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan,Manu Ghildyal

51. **Case :-** WRIT TAX No. - 269 of 2023

Petitioner :- Sanjay Gupta

Respondent :- Income Tax Officer And 3 Others

Counsel for Petitioner :- Suyash Agarwal,Sr. Advocate

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Naveen Chandra Gupta

52. Case :- WRIT TAX No. - 295 of 2023

Petitioner :- Gaurav Goel

Respondent :- Income Tax Officer Ward And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan,Manu Ghildyal

53. Case :- WRIT TAX No. - 296 of 2023

Petitioner :- Moon Goyal

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

54. Case :- WRIT TAX No. - 297 of 2023

Petitioner :- Kusum Agarwal

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

55. Case :- WRIT TAX No. - 298 of 2023

Petitioner :- Late Om Prakash Agarwal

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

56. Case :- WRIT TAX No. - 303 of 2023

Petitioner :- Vijay Kumar Ahuja

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

57. Case :- WRIT TAX No. - 304 of 2023

Petitioner :- Anil Sharma

Respondent :- Principal Chief Commissioner Of Income Tax Kanpur And 2 Others

Counsel for Petitioner :- Ashish Bansal,Shalini Goel

Counsel for Respondent :- Gaurav Mahajan

58. Case :- WRIT TAX No. - 307 of 2023

Petitioner :- Anil Sharma

Respondent :- Principal Chief Commissioner Of Income Tax Kanpur And 2 Others

Counsel for Petitioner :- Ashish Bansal,Shalini Goel

Counsel for Respondent :- Gaurav Mahajan

59. **Case :-** WRIT TAX No. - 329 of 2023

Petitioner :- Gaurav Gupta

Respondent :- Assistant Commissioner Of Income Tax And Another

Counsel for Petitioner :- Ankur Agarwal

Counsel for Respondent :- Gaurav Mahajan, Krishna Agarawal

60. **Case :-** WRIT TAX No. - 330 of 2023

Petitioner :- Nitin Verma

Respondent :- Income Tax Officer Ward1(2) (1) Meerut And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

61. **Case :-** WRIT TAX No. - 334 of 2023

Petitioner :- Navin Kumar Jain

Respondent :- Income Tax Officer Ward 1(2)(1) Meerut And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

62. **Case :-** WRIT TAX No. - 337 of 2023

Petitioner :- Sachin Kumar Verma

Respondent :- Income Tax Officer And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

63. **Case :-** WRIT TAX No. - 346 of 2023

Petitioner :- Savita Verma

Respondent :- The Income Tax Officer And Another

Counsel for Petitioner :- Amit Mahajan

Counsel for Respondent :- Gaurav Mahajan, Manu Ghildyal

64. **Case :-** WRIT TAX No. - 347 of 2023

Petitioner :- Akhilesh Kumar Tiwari

Respondent :- Income Tax Officer And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Gaurav Mahajan

65. **Case :-** WRIT TAX No. - 348 of 2023

Petitioner :- Savita Verma

Respondent :- The Income Tax Officer And Another

Counsel for Petitioner :- Amit Mahajan

Counsel for Respondent :- Gaurav Mahajan, Manu Ghildyal

66. **Case :-** WRIT TAX No. - 350 of 2023

Petitioner :- Arti Verma

Respondent :- Income Tax Officer And Another

Counsel for Petitioner :- Suyash Agarwal
Counsel for Respondent :- Gaurav Mahajan

67. **Case :-** WRIT TAX No. - 351 of 2023

Petitioner :- St.Johns Society
Respondent :- Union Of India And Another
Counsel for Petitioner :- Dev Kaushik
Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Krishna Agarawal,Sudarshan Singh

68. **Case :-** WRIT TAX No. - 356 of 2023

Petitioner :- Mr Rajeev Garg
Respondent :- Income Tax Officer And Another
Counsel for Petitioner :- Vipul Dube
Counsel for Respondent :- Ashish Agrawal,Gaurav Mahajan

69. **Case :-** WRIT TAX No. - 361 of 2023

Petitioner :- M/S Shree Jee Associates
Respondent :- Principal Chief Commissioner Of Income Tax And Another
Counsel for Petitioner :- Shubham Agrawal
Counsel for Respondent :- Gaurav Mahajan,Krishna Agarawal

70. **Case :-** WRIT TAX No. - 362 of 2023

Petitioner :- Asha Verma
Respondent :- The Income Tax Officer And Another
Counsel for Petitioner :- Amit Mahajan
Counsel for Respondent :- Gaurav Mahajan,Manu Ghildyal

71. **Case :-** WRIT TAX No. - 363 of 2023

Petitioner :- M/S Lasa Mart
Respondent :- Principal Commissioner Of Income Tax Bareilly And Another
Counsel for Petitioner :- Shubham Agrawal
Counsel for Respondent :- Gaurav Mahajan

72. **Case :-** WRIT TAX No. - 365 of 2023

Petitioner :- Madhu Agarwal
Respondent :- Principal Chief Commissioner And Another
Counsel for Petitioner :- Shubham Agrawal
Counsel for Respondent :- Gaurav Mahajan

73. **Case :-** WRIT TAX No. - 376 of 2023

Petitioner :- M/S Cash Medical Store
Respondent :- The Income Tax Officer And Another
Counsel for Petitioner :- Amit Mahajan
Counsel for Respondent :- Gaurav Mahajan,Manu Ghildyal

74. **Case :-** WRIT TAX No. - 388 of 2023

Petitioner :- Deepaq Gupta

Respondent :- Assistant Commisisoner Of Income Tax And Another

Counsel for Petitioner :- Ankur Agarwal

Counsel for Respondent :- Gaurav Mahajan,Krishna Agarawal

75. **Case :-** WRIT TAX No. - 48 of 2023

Petitioner :- Madhu Agrawal

Respondent :- Principal Commissioner Of Income Tax-1 And Another

Counsel for Petitioner :- Sanyukta Singh,Shubham Agrawal

Counsel for Respondent :- Ashish Agrawal,Gaurav Mahajan,Manu Ghildyal

76. **Case :-** WRIT TAX No. - 61 of 2023

Petitioner :- Pramod Kumar Tandon

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Abhinav Mehrotra,Yash Tandon

Counsel for Respondent :- A.S.G.I.,Ashish Agrawal,Gaurav Mahajan,Nagendra Kumar Pandey

77. **Case :-** WRIT TAX No. - 617 of 2023

Petitioner :- Pawan Singh Bundela

Respondent :- Income Tax Officer And 3 Others

Counsel for Petitioner :- Rahul Agarwal

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Krishna Agarawal,Sudarshan Singh

78. **Case :-** WRIT TAX No. - 673 of 2023

Petitioner :- Ram Bir Singh

Respondent :- Income Tax Officer And 2 Others

Counsel for Petitioner :- Shubham Agarwal

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Sudarshan Singh

79. **Case :-** WRIT TAX No. - 688 of 2023

Petitioner :- Anil Sharma

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Sudarshan Singh

80. **Case :-** WRIT TAX No. - 7 of 2023

Petitioner :- M/S Tack Exim Pvt. Ltd.

Respondent :- Principal Commissioner Of Income Tax-1 And Another

Counsel for Petitioner :- Sanyukta Singh,Shubham Agrawal

Counsel for Respondent :- Gaurav Mahajan

81. **Case :-** WRIT TAX No. - 78 of 2023

Petitioner :- Siddharth Garg

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- A.S.G.I.,Gaurav Mahajan,Sudarshan Singh

82. **Case :-** WRIT TAX No. - 97 of 2023

Petitioner :- Rajkumari Devi

Respondent :- Principal Chief Commissioner Of Income Tax And 2 Others

Counsel for Petitioner :- Ashish Bansal

Counsel for Respondent :- Gaurav Mahajan,Krishna Agarawal

Hon'ble Shekhar B. Saraf,J.

Hon'ble Dr. Yogendra Kumar Srivastava,J.

1. Heard Sri Rahul Agarwal, learned counsel alongwith learned counsel Sri Suyash Agarwal, Dev Pathak, Sri Shubham Agarwal, Sri Yashonidhi Shukla, Sri Ashish Bansal, Sri Abhinav Mehrotra, Sri Amit Mahajan, Sri Nishant Mishra and Sri Vedika Nath, for the petitioners; Sri Navin Chandra Gupta, learned counsel for the respondent-Union of India and learned counsel Sri Gaurav Mahajan, Sri Krishna Agarwal, Sri Manu Ghildayal and Sri Ashish Agarwal, who have appeared on behalf of the Income Tax Department.

2. This Bunch of writ petitions deals with similar issues and points of law and are, accordingly, dealt by this Court jointly.

3. It is to be noted that the petitioners have come before this Court primarily against the order passed under Section 148(A)(d) of the Income Tax Act, 1961, wherein their objections to the initiation of reassessment proceedings under Section 148 have been rejected. It is also to be noted that the Supreme Court in **Union of India vs. Rajeev Bansal** reported in (2024) 167 taxmann.com 70 (SC) and **Union of India vs. Ashish Agarwal** reported in (2022) 138 taxmann.com 64, has finally decided the issue with regard to the validity of notices issued under Section 148 of the Income Tax, 1961 from 1st April, 2021 till 30th June, 2021.

4. In light of the above, we are of the view that the orders passed under Section 148(A)(d) of the Income Tax, 1961, in all the above matters and any other consequential proceedings, are required to be quashed and set aside with a direction upon the Assessing Officer to allow the petitioners to once again file objections, and thereafter, dispose of the objections in terms of the law laid down by the Supreme Court in **Ashish Agarwal** (supra) and **Rajeev Bansal** (supra). The petitioners shall be at liberty to raise new objections, including jurisdictional ones and rely upon other judgments of the Apex Court as applicable. These objections should be filed by the petitioners within a period of four weeks. The authority shall thereafter grant an opportunity of hearing to the petitioners and pass orders in accordance with law.

5. We make it clear that the assessee shall also be at liberty to pursue all the rights and remedies in accordance with law, except the issues that have been concluded in the judgments of **Ashish Agarwal** (supra) and **Rajeev Bansal** (supra).

6. With regard to the orders passed under Section 148(A)(d) of the Income Tax Act, 1961 that may have been passed beyond time as observed by the Supreme Court in paragraphs 112, 113 and 114 of **Rajeev Bansal** (supra), we make it clear that the observations made therein shall apply.

7. With the above observations and directions, all the writ petitions are **disposed of**.

Order Date :- 28.4.2025

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[Dr. Y.K. Srivastava, J.] [Shekhar B. Saraf, J.]