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HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 10 of 2015**

- Akshata Mercantile Pvt.Ltd. Office No. 4, Ground Floor Raheja Centre, 214 - Free Press Journal Marg, Nariman Point, Mumbai 400021

---- Petitioner**Versus**

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -3 Room No. 612, Aaykar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondents**And****WPT No. 24 Of 2015**

- Smt. Sheela Lodha D/o Shri Jaskaran Golecha Aged About 36 Years 1705/1708, Tower-2, Casa Grande Lower Parel, Mumbai, (M.H.)

---- Petitioner**Vs**

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road

Mumbai 400020

4. The Commissioner Of Income Tax -18 Room No. 517, Piramal Chamber, Parel, Mumbai
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 37 Of 2015

- Topworth Tollways(Ujjain) Pvt. Ltd. 206, 2nd Floor, Raheja Centre, 214 - Free Press Journal Marg, Nariman Point Mumbai 400021

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -3 Room No. 612, Aaykar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 25 Of 2015

- Vaibhav P. Lodha S/o Shri Prasanna Lodha, Aged About 29 Years 805 - 806, B Wing Ashok Tower Dr. Ambedkar Road Parel, Mumbai (M.H.) 400053

---- **Petitioner**

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -20 Room No. 404, Piramal Chamber, Parel, Mumbai 400012
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- **Respondent**

And

WPT No. 28 Of 2015

- Smt. Kusum Lodha D/o Smt. Vijayraj Mehra Aged About 52 Years 805/806 B Wing, Ashok Tower, Dr. Ambedkar Road, Parel Mumbai (M.H.) 400053

---- **Petitioner**

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -20 Room No. 404, Piramal Chamber, Parel, Mumbai 400012

5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 41 Of 2015

- Ashwin Lodha S/o Shri Narendra Champalal Lodha Aged About 38 Years 1705/1708, Tower-2, Casa Grande Lower Parel, Mumbai (M.H.)

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -18 Room No. 517, Piramal Chamber, Parel, Mumbai
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 30 Of 2015

- Abhay Lodha S/o Shri Narendra Champalal Lodha Aged About 32 Years 1705/1708, Tower-2, Casa Grande Lower Parel, Mumbai (M.H.)

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -18 Room No. 517, Piramal Chamber, Parel, Mumbai
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 32 Of 2015

- Smt. Neha Lodha D/o Shri Ashok Khimawat Aged About 28 Years 805-806, B Wing, Ashok Tower, Dr. Ambedkar Road, Parel, Mumbai (M.H.)- 400053

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -15 Room No. 124, Matru Mandir, 1st Floor, Tardeo Road, Mumbai 400007
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)

7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 34 Of 2015

- Rajesh Jain S/o Shri Prakash Chand Jain Aged About 46 Years, Palak Complex Ramadhin Marg P.S. Rajnandgaon Tah & Distt. Rajnandgaon, Chhattisgarh Pin : 491441

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Commissioner Of Income Tax Central Revenue Building, P.S. Civil Lines, Raipur (Chhattisgarh) PIN-492001
4. The Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
5. The Additional Commissioner of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal (MP)
6. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh PIN 492001

---- Respondent

And

WPT No. 42 Of 2015

- Topworth Urja & Metals Ltd. 126-128, Shri Ram Towers, Sadar Nagpur (M.H.)- 440001

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)

3. The Chief Commissioner Of Income -Tax -Nagpur, Aayakar Bhawan, Telankhedi Road, Civil Lines Nagpur-440001
4. The Commissioner Of Income Tax -1 Room No. 108, Aaykar Bhawan, Telankhedi Road, Civil Lines Nagpur-440001
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 31 Of 2015

- Prasanna Lodha S/o Shri Champalal Govardhandas Lodha Aged About 58 Years 805-806, B Wing, Ashok Tower, Dr. Ambedkar Road, Parel, Mumbai (M.H.) 400053

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -11 Room No. 437, Aaykar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 35 Of 2015

- Crest Steel & Power Pvt. Ltd. Vill. Joratarai, P.O. Mangatta, P.S. Somni, Tah & Distt. Rajnandgaon, Chhattisgarh Pin :491441

---- Petitioner**Vs**

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Commissioner of Income-Tax, Central Revenue Building, P.S. Civil Lines, Raipur (Chhattisgarh) PIN 492001
4. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
5. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh PIN 492001

---- Respondent**And****WPT No. 40 Of 2015**

- Nitin Golechha S/o Shri Jaskaran Golechha Aged About 40 Years R-6, Ganpati Vihar, Bambareshwari Chwok, Borsi P.S. Padmanabhpur Tahsil & District Durg Chhattisgarh PIN 491001

---- Petitioner**Vs**

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Commissioner Of Income Tax, Central Revenue Building, P.S. Civil Lines, Raipur (Chhattisgarh) PIN-492001
4. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
5. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan,

Hoshnagabad Road, Bhopal (M.P.)

6. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh PIN 492001

---- Respondent

And

WPT No. 23 Of 2015

- Smt. Vandana Lodha D/o Smt.Vijayraj Mehta Aged About 52 Years Flat No.4, Cozy Mansion, 100/25, Gindey Park, Salisbury Park, Pune (M.H.)

---- Petitioner

Vs

1. Union of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Commissioner Of Income Tax -2 Kendriya Rajaswa Bhawan, Gadkari Chowk, Old Agra Road, Nashik-422002
4. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
5. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 26 Of 2015

- Gujarat Foils Ltd. Registered Office: Plot No 3436-3439, Chhatral, G.I.D.C., Phase Iv, Taluka- Kalol, Dist- Gandhinagar, Gujarat- 382729 Corporate Office: India Bull Finance Center Tower- 3, 16th Floor Senapate Bapat Marg Mumbai (Mh), 400013

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi.

2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
3. The Commissioner Of Income-Tax-II, First Floor, Navjivan Trust Building, B/h Ashram Road, Ahmedabad. (GJ)
4. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
5. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 36 Of 2015

- Topworth Infra Pvt.Ltd. Office No. 4, Raheja Centre, 214, Free Press Journal Marg, Nariman Point, Mumbai 400021

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income Tax - 7 Room No. 620, Aayakar Bhawan, M.K. Road, Mumbai 400020.
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 38 Of 2015

- Riya Real Estate Pvt. Ltd. 229, Sant Tukaram Road, Station Road, Carnac Bunder, Mumbai 400009

---- **Petitioner**

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income Tax - 7 Room No. 620, Aayakar Bhawan, M.K. Road, Mumbai 400020.
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- **Respondent**

And

WPT No. 43 Of 2015

- Narendra Lodha S/o Shri Champalal Lodha Aged About 55 Years Flat No.4, Cozy Mansion, 100/25, Gindey Park, Salisbury Park, Pune (M.H.)

---- **Petitioner**

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K.Road, Mumbai- 400020
4. The Commissioner Of Income-Tax-18 Room No. 517, Piramal Chamber, Parel, Mumbai- 400012
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan,

Hoshangabad Road, Bhopal. (Mp)

6. The Additional Commissioner Of Income-Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 29 Of 2015

- Maheep Marketing Pvt. Ltd. Registered Office: Room No. 911, Third Floor, 14, Pollock Street, Kolkata (West Bengal). Head Office: 160, Splendor School Building, Second Floor, D.N. Road, Mumbai- 400001. (Maharashtra)

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
3. The Commissioner Of Income-Tax-li, 3rd Floor, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata- 700069.
4. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
5. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
6. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 33 Of 2015

- Netra Mercantile Pvt. Ltd. 1st Floor, Cama Chambers, 23, Nagindas Master Road, Fort, Mumbai (Mh), 400023.

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry

Of Finance, Department Of Revenue, North Block, New Delhi.

2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income-Tax-4, Room No. 629, Aayakar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal. (Mp)
6. The Additional Commissioner Of Income-Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 27 Of 2015

- Smt. Mona Lodha D/o Shri Prakash S. Kankaria Aged About 35 Years R/o 1705/1708, Tower -2, Casa Grande Lower Parel Mumbai (M.H.)

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income Tax -18 Room No. 517, Piramal Chamber, Parel, Mumbai 400012
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 21 Of 2015

- Navmi Steel Traders Pvt. Ltd. 1st Floor, Cama Chambers, 23, Nagindas Master Road, Fort, Mumbai- 400001

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K.Road, Mumbai- 400020
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 12 Of 2015

- Phoenix Impex Pvt.Ltd. 4, Ground Floor, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai 400021

---- Petitioner

Vs

1. Union Of India through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block New Delhi
2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road

Mumbai 400020

4. The Commissioner Of Income Tax -3 Room No. 612, Aaykar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 15 Of 2015

- Topworth Steel & Power Pvt.Ltd. 206, 2nd Floor, Raheja Centre, 214- Free Press Journal Marg, Nariman Point, Mumbai- 400021

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi.
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal, Mp
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income-Tax-3, Room No. 612, Aayakar Bhawan, M.K.Road, Mumbai- 400020
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal, Mp
6. The Additional Commissioner Of Income-Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal, Mp
7. The Deputy Commissioner Of Income-Tax Central Circle, Central Revenue Building, P.S. Civil Lines, Raipur, Chhattisgarh 492001

---- Respondent

And

WPT No. 18 Of 2015

- Satyarth Steel& Power Pvt. Ltd. Vill. Joratarai, P.O. Mangatta, P.S. Somni Thah & Distt. Rajnandgaon Chhattisgarh Pin : 491441

---- **Petitioner**

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi.
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Commissioner Of Income-Tax, Central Revenue Building, P.S. Civil Lines, Raipur: Pin- 492001 (Chhattisgarh)
4. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
5. The Additional Commissioner Of Income-Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal (Mp)
6. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S. : Civil Lines, Raipur, Pin- 492001 (Chhattisgarh)

---- **Respondent**

And

WPT No. 19 Of 2015

- Champalal Motilal Steel Co. Pvt. Ltd. 229, Sant Tukaram Road, Station Road, Carnac Bandar, Mumbai 400009

---- **Petitioner**

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income Tax -6, Room No. 507, Aaykar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan,

Hoshnagabad Road, Bhopal (Mp)

7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 20 Of 2015

- Deep Star Alloys & Steel Pvt.Ltd. 229, Ground Floor, Sant, Tukaram Road, Station Road Carnac Bandar, Mumbai- 400009

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income-Tax-8, Room No. 259, Aayakar Bhawan, M.K.Road, Mumbai- 400020
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 13 Of 2015

- Topworth Pipes & Tubes Pvt.Ltd. Office No. 4, Raheja Central 214 - Free Press Journal Marg, Nariman Point, Mumbai 400021

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi

2. The Director General Of Income - Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020
4. The Commissioner Of Income Tax -3 Room No. 612, Aaykar Bhawan, M.K. Road, Mumbai 400020
5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
6. The Additional Commissioner Of Income - Tax (Central) Aayakar Bhawan, Hoshnagabad Road, Bhopal (M.P.)
7. The Deputy Commissioner of Income - Tax Central Circle Central Revenue Building, P.S. Civil Lines, Raipur Chhattisgarh 492001

---- Respondent

And

WPT No. 14 Of 2015

- Akshata Realtors Pvt.Ltd. Office No. 4, Raheja Centre, 214- Free Press Journal Marg, Nariman Point, Mumbai- 400021

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi.
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income-Tax-3, Room No. 612, Aayakar Bhawan, M.K. Road, Mumbai- 400020
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 22 Of 2015

- Poscho Steel Pvt.Ltd. Office No.4, Raheja Center, 241, Free Press Journal Marg, Nariman Point, Mumbai- 400021

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
4. The Commissioner Of Income-Tax-7, Room No. 620, Aayakar Bhawan, M.K. Road, Mumbai- 400020
5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

And

WPT No. 11 Of 2015

- Phoenix Realtors Pvt.Ltd. Raheja Centre, 214-Free Press Journal Marg, Nariman Point, Mumbai- 400021

---- Petitioner

Vs

1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshangabad Road, Bhopal, Mp
3. The Chief Commissioner Of Income -Tax -1, Aayakar Bhawan, M.K. Road Mumbai 400020

- 4. The Commissioner Of Income-Tax-3, Room No. 612, Aayakar Bhawan, M.K.Road, Mumbai- 400020
- 5. The Commissioner Of Income Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal, Mp
- 6. The Additional Commissioner Of Income-Tax (Central) Aayakar Bhawan, Hoshangabad Road, Bhopal, Mp
- 7. The Deputy Commissioner Of Income-Tax Central Circle, Central Revenue Building, P.S. Civil Lines, Raipur, Chhattisgarh 492001

---- Respondent

And

WPT No. 39 Of 2015

- Topworth Tollways (Satna) Pvt. Ltd. 206, 2nd Floor, Raheja Centre, 214 - Free Press Journal Marg, Nariman Point Mumabi 400021

---- Petitioner

Vs

- 1. Union Of India Through Secretary, Central Board Of Direct Taxes, Ministry Of Finance, Department Of Revenue North Block New Delhi
- 2. The Director General Of Income-Tax (Investigation) Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
- 3. The Chief Commissioner Of Income-Tax-1, Aayakar Bhawan, M.K. Road, Mumbai- 400020
- 4. The Commissioner Of Income-Tax-3, Room No. 612, Aayakar Bhawan, M.K. Road, Mumbai- 400020
- 5. The Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
- 6. The Additional Commissioner Of Income-Tax (Central), Aayakar Bhawan, Hoshnagabad Road, Bhopal (Mp)
- 7. The Deputy Commissioner Of Income-Tax, Central Circle, Central Revenue Building, P.S.: Civil Lines, Raipur, (Chhattisgarh) 492001

---- Respondent

For Petitioners	:	Shri Atul Singh, Advocate on behalf of Shri S.R. Rao, Advocate
For Respondents	:	Shri Amit Chaudhary, Advocate

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

14/09/2016

1. Learned counsel for the petitioners seeks permission of the Court to withdraw the writ petitions. He would also submit that the petitioners desire to move the writ petition afresh.
2. Prayer allowed.
3. In view of the above stated submission, the writ petitions are dismissed as withdrawn.

Sd/-

Judge
Prashant Kumar Mishra

Ashu