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

\+ W.P.(C) 2922/2020, CM APPL. Nos.10157/2020 & 10158/2020

SH. KULDEEP RAI CHAWLA ..... Petitioner

Through Mr. Ajay Vohra, Senior Advocate with Mr. Kirti Uppal, Senior Advocate along with Ms. Kavita Jha, Mr. Vaibhav Kulkarni and Mr. Udit Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-5 &ORS. ..... Respondents

Through Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Shlok Chandra, Standing Counsel along with Ms. Madhura M.N., Advocate and Mr. Naveen Kumar, DCIT, Central Circle -5.

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\+ W.P.(C) 2923/2020, CM APPL. Nos.10162/2020 & 10163/2020

SMT. NAMRATA CHAWLA ..... Petitioner

Through Mr. Ajay Vohra, Senior Advocate with Mr. Kirti Uppal, Senior Advocate along with Ms. Kavita Jha, Mr. Vaibhav Kulkarni and Mr. Udit Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-5 &ORS. ..... Respondents

Through Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Shlok Chandra, Standing Counsel along with Ms. Madhura M.N., Advocate and Mr. Naveen Kumar, DCIT, Central Circle -5.

10

\+ W.P.(C) 2925/2020, CM APPL. Nos.10166/2020 & 10167/2020

SH. AMANVEER SINGH ..... Petitioner

Through Mr. Ajay Vohra, Senior Advocate with Mr. Kirti Uppal, Senior Advocate along with Ms. Kavita Jha, Mr. Vaibhav Kulkarni and Mr. Udit Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-5 &ORS. ..... Respondents

Through Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Shlok Chandra, Standing Counsel along with Ms. Madhura M.N., Advocate and Mr. Naveen Kumar, DCIT, Central Circle -5.

11

\+ W.P.(C) 2926/2020, CM APPL. Nos.10169/2020 & 10170/2020

SMT. NAMRATA CHAWLA ..... Petitioner

Through Mr. Ajay Vohra, Senior Advocate with Mr. Kirti Uppal, Senior Advocate along with Ms. Kavita Jha, Mr. Vaibhav Kulkarni and Mr. Udit Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-5 &ORS.
..... Respondents

Through Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Shlok Chandra, Standing Counsel along with Ms. Madhura M.N., Advocate and Mr. Naveen Kumar, DCIT, Central Circle -5.

12
+ W.P.(C) 2929/2020, CM APPL. Nos.10175/2020 & 10176/2020

SH. KULDEEP RAI CHAWLA & ORS. ..... Petitioners

Through Mr. Ajay Vohra, Senior Advocate with Mr. Kirti Uppal, Senior Advocate along with Ms. Kavita Jha, Mr. Vaibhav Kulkarni and Mr. Udit Naresh, Advocates.

versus

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

Through Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Shlok Chandra, Standing Counsel along with Ms. Madhura M.N., Advocate and Mr. Naveen Kumar, DCIT, Central Circle -5.

13
+ W.P.(C) 2931/2020, CM APPL. Nos.10179/2020 & 10180/2020

SH. KULDEEP RAI CHAWLA & ORS. ..... Petitioners

Through Mr. Ajay Vohra, Senior Advocate with Mr. Kirti Uppal, Senior Advocate along with Ms. Kavita Jha, Mr. Vaibhav Kulkarni and Mr. Udit

Naresh, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX &ORS.

..... Respondents

Through Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Shlok Chandra, Standing Counsel along with Ms. Madhura M.N., Advocate and Mr. Naveen Kumar, DCIT, Central Circle -5.

CORAM:
HON'BLE MR. JUSTICE SIDDHARTH MRIDUL
HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

% 20.03.2020

Having heard learned counsel appearing on behalf of the parties, the present writ petitions are disposed of with the following directions:-

(a) The Principal Commissioner, Income Tax Department, shall decide the review petitions, filed on behalf of the petitioners herein, after affording the latter an opportunity of being heard, by way of a speaking order within a period of four weeks from today.

(b) The Income Tax Department shall not enforce the decision taken on the petitioners' review petitions, if they are adverse to the latter, for two weeks, after supplying them with copies thereof.

(c) The petitioners shall file an undertaking before this Court within a period of two working days, to the effect that they will not alienate the movable or immovable assets upto Rs.10 crores, in the meantime.

With the above directions, the present petitions are disposed of

accordingly. Pending applications also stand disposed of.

A copy of this Order be given *dasti* under signature of Court Master to the learned counsel appearing on behalf of the parties.

SIDDHARTH MRIDUL, J

TALWANT SINGH, J

MARCH 20, 2020
as