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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 7190/2023 CM APPL. 27980/2023 CM APPL. 60463/2023
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel, Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita Kotru, Advs.

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+ W.P.(C) 10227/2023 CM APPL. 39588/2023 CM APPL. 60427/2023
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,



Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita Kotru, Advs.

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W.P.(C) 7324/2023 CM APPL. 28498/2023 CM APPL. 64573/2023
LEGAL INITIATIVE FOR FOREST AND ENVIRONMENT
TRUST

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel, Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita Kotru, Advs.

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W.P.(C) 8020/2024 CM APPL. 32991/2024
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.



versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

48

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W.P.(C) 16538/2024 CM APPL. 69937/2024
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat,
Mr. Devansh Jain, Mr. Sohum Dua
and Mr. Abhyudaya Shankar Bajpai,
Advs.

versus

DEPUTY COMMISSIONER OF INCOME-TAX, CENTRAL
CIRCLE 14, DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

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W.P.(C) 8062/2024 CM APPL. 33257/2024
OXFAM INDIA

.....Petitioner



Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14 & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel, Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita Kotru, Advs.

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+ W.P.(C) 8063/2024 CM APPL. 33259/2024
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel, Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita



Kotru, Advs.

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+ W.P.(C) 8065/2024 CM APPL. 33263/2024
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel, Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita Kotru, Advs.

52

+ W.P.(C) 8066/2024 CM APPL. 33265/2024
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, & ANR.

.....Respondent



Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

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W.P.(C) 12440/2024 CM APPL. 51780/2024
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat,
Mr. Devansh Jain, Mr. Sohum Dua
and Mr. Abhyudaya Shankar Bajpai,
Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Indruj
Rai, SSC, Mr. Sanjeev Manon, Ms.
Sakshi Jaiswal, Mr. Akshat Singh,
JSCs and Mr. Gauraang Ranjan and
Ms. Harshita Kotru, Advs.

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W.P.(C) 13512/2024 CM APPL. 56503/2024
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat,
Mr. Devansh Jain, Mr. Sohum Dua
and Mr. Abhyudaya Shankar Bajpai,
Advs.



versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

55

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W.P.(C) 13514/2024 CM APPL. 56507/2024
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat,
Mr. Devansh Jain, Mr. Sohum Dua
and Mr. Abhyudaya Shankar Bajpai,
Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

56



+ W.P.(C) 77/2025 CM APPL. 251/2025
CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel, Mr. Vipul Agrawal, SSC, Mr. Sanjeev Manon, Ms. Sakshi Jaiswal, Mr. Akshat Singh, JSCs and Mr. Gauraang Ranjan and Ms. Harshita Kotru, Advs.

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+ W.P.(C) 79/2025 CM APPL. 260/2025
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Sherry Goyal, Ms. Viyushti Rawat, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyudaya Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent



Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

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W.P.(C) 80/2025 CM APPL. 262/2025
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat,
Mr. Devansh Jain, Mr. Sohum Dua
and Mr. Abhyudaya Shankar Bajpai,
Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE 14, NEW DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

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W.P.(C) 16537/2024 CM APPL. 69935/2024
OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Sherry Goyal, Ms. Viyushti Rawat,
Mr. Devansh Jain, Mr. Sohum Dua
and Mr. Abhyudaya Shankar Bajpai,



Advs.

versus

DEPUTY COMMISSIONER OF INCOME-TAX, CENTRAL
CIRCLE 14, DELHI & ANR.

.....Respondent

Through: Mr. Zoheb Hussain, Special Counsel,
Mr. Vipul Agrawal, SSC, Mr. Sanjeev
Manon, Ms. Sakshi Jaiswal, Mr.
Akshat Singh, JSCs and Mr.
Gauraang Ranjan and Ms. Harshita
Kotru, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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20.11.2025

1. Learned counsel for the parties state that connected petition(s) in relation to Section 12A is/are pending consideration and the date of hearing is 02.04.2026. They request that this batch of petitions be listed thereafter.
2. If that be so, renotify these petitions on 19.05.2026. In the meanwhile, counsel for the parties shall complete pleadings in these petitions.
3. Interim order(s), if any, to continue.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 20, 2025

cd