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

+ W.P.(C) 7899/2025, CM APPL. 34851/2025

HAIER APPLIANCES INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil
Agarwal, Mr. Nishank Vashishtha,
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-2, DELHI & ANR.Respondents

Through: Mr. Sunil Agarwal, SSC, Mr. Viplav
Acharya, Ms. Priya Sarkar, JSCs and
Mr. Utkarsh Tiwari, Adv.

58

+ W.P.(C) 7190/2023, CM APPL. 27980/2023, CM APPL. 60463/2023
CENTRE FOR POLICY RESEARCHPetitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Adv.

versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

59

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

OXFAM INDIAPetitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL



CIRCLE 14, NEW DELHI & ANR.

.....Respondents

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

60

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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. Abhishek Jebaraj, Ms. A. Shruti, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

61

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

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawal, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyuday Shankar Bajpai, Adv.

versus

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

.....Respondent

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

62

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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. Viyushti Rawal, Mr. Devansh Jain,



Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

63

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

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

64

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

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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



Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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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. Viyushti Rawal, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyuday Shankar Bajpai, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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W.P.(C) 8066/2024, CM APPL. 33265/2024

CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawal, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyuday Shankar Bajpai, Advs.

versus

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

.....Respondents

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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

OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.



Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

68

+ W.P.(C) 13512/2024, CM APPL. 56503/2024

CENTRE FOR POLICY RESEARCHPetitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

69

+ W.P.(C) 13514/2024, CM APPL. 56507/2024

CENTRE FOR POLICY RESEARCHPetitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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



Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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W.P.(C) 77/2025, CM APPL. 251/2025

CENTRE FOR POLICY RESEARCH

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawal, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyuday Shankar Bajpai, Advs.

versus

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

.....Respondents

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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W.P.(C) 79/2025, CM APPL. 260/2025

OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawal, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyuday Shankar Bajpai, Advs.

versus

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

.....Respondents

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr. Vipul Agrawal and Mr. Indruj Rai, SSC and Mr. Sanjeev Menon, JSC.

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

OXFAM INDIA

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Viyushti Rawal, Mr. Devansh Jain, Mr. Sohum Dua and Mr. Abhyuday Shankar Bajpai, Advs.



versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

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

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms.
Viyushti Rawal, Mr. Devansh Jain,
Mr. Sohum Dua and Mr. Abhyuday
Shankar Bajpai, Advs.

versus

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

Through: Mr. Zoheb Hossain, Spl. Counsel, Mr.
Vipul Agrawal and Mr. Indruj Rai,
SSC and Mr. Sanjeev Menon, JSC.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE ANISH DAYAL

ORDER

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26.08.2025

1. Renotify these petitions on 20.11.2025.
2. Interim order, if any to continue.

V. KAMESWAR RAO, J

ANISH DAYAL, J

AUGUST 26, 2025

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