



\$~17, 18 & 19

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 18/2024 CM APPL. 49974/2024 CM APPL. 80548/2025  
**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1**

.....Appellant  
Through: Ms. Ishanvi Chhabra, Adv.

versus

**LATE SH. DIPANKAR MOHAN GHOSH( THROUGH LEGAL  
HEIR MRS.SAGARIKA GHOSH)**  
.....Respondent  
Through: Mr. Adeeb Ahmad, Adv.

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+ W.P.(C) 11971/2023 CM APPL. 46934/2023  
**SAGARIKA GHOSH-LEGAL HEIR OF LATE SH. DIPANKAR  
MOHAN GHOSH- THROUGH HER SPA HOLDER UPENDRA  
NATH MARWAH**

.....Petitioner  
Through: Ms. Ishanvi Chhabra, Adv.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-1-3-1,  
INTL. TAXN & ANR.**  
.....Respondent  
Through: Mr. Adeeb Ahmad, Adv.

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+ W.P.(C) 8815/2024  
**SAGARIKA GHOSH - LEGAL HEIR OF LATE SH. DIPANKAR  
MOHAN GHOSH THROUGH HER SPA HOLDER UPENDRA**



NATH MARWAH

.....Petitioner

Through: Ms. Ishanvi Chhabra, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE  
1(3)(1), (INTERNATIONAL TAXATION), NEW DELHI & ANR.

.....Respondent

Through: Mr. Adeb Ahmad, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

**25.05.2026**

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1. Lawyers are abstaining from work today.
2. List these cases on 26.05.2026.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MAY 25, 2026/dd**