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

.....Appellant
Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann and Mr. P. Gupta, JSCs

versus

LATE SH. DIPANKAR MOHAN GHOSH(THROUGH LEGAL
HEIR MRS.SAGARIKA GHOSH)

.....Respondent
Through: Mr. Sumit Lalchandani and Ms.
Ananya Kapoor, Advs.

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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: Mr. Sumit Lalchandani and Ms.
Ananya Kapoor, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-1-3-1,
INTL. TAXN & ANR.

.....Respondent
Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann and Mr. P. Gupta, JSCs

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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: Mr. Sumit Lalchandani and Ms.
Ananya Kapoor, Advs.

versus

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

.....Respondents

Through: Mr. Sumit Lalchandani and Ms.
Ananya Kapoor, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **04.08.2025**

1. It is already 4:44 pm.
2. Renotify on 01.12.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 04, 2025

'JK'