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* **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 -1Appellant

Through: Mr. Ruchir Bhatia SSC, Mr. Anant Mann JSC and Mr. Lopamudra Mahapartra, Adv.

versus

LATE SH. DIPANKAR MOHAN GHOSH(THROUGH LEGAL
HEIR MRS.SAGARIKA GHOSH)Respondent
Through: Mr. Salil Kapoor and Mr. Sumit Lalchandani, Adv.

(19)

+ 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 MARWAHPetitioner

Through: Mr. Salil Kapoor and Mr. Sumit Lalchandani, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE-1-3-1,
INTL. TAXN & ANR.Respondents
Through: Mr. Ruchir Bhatia SSC, Mr. Anant Mann JSC and Mr. Lopamudra Mahapartra, Adv.

(20)

+ 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. Salil Kapoor and Mr. Sumit
Lalchandani, Advs.

versus

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

.....Respondents

Through: Mr. Ruchir Bhatia SSC, Mr. Anant
Mann JSC and Mr. Lopamudra
Mahapartra, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

18.02.2026

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List these cases on 20.04.2026, as prayed by learned counsel for
respondents.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 18, 2026/cd