



\$~26 to 28

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

.....Appellant

Through: Mr. Ruchir Bhatia, SSC.

versus

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

.....Respondent

Through: Mr. Sumit Lalchandani, 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: Mr. Ruchir Bhatia, SSC.

versus

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

.....Respondent

Through: Mr. Sumit Lalchandani, Adv.

28

+ 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. Ruchir Bhatia, SSC.



versus

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

.....Respondent

Through: Mr. Sumit Lalchandani, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MS. JUSTICE MADHU JAIN

ORDER

20.04.2026

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List these cases on 05.05.2026, as prayed by Mr. Sumit Lalchandani,
Adv.

DINESH MEHTA, J

MADHU JAIN, J

APRIL 20, 2026/df