



\$~17 to 19

* **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. Salil Kapoor and Mr. Sumit
Lalchandani, Adv.

versus

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

Through: Appearance not given

(18)

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

versus

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

Through: Appearance not given

(19)

+ 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, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE



1(3)(1), (INTERNATIONAL TAXATION), NEW DELHI & ANR.

.....Respondents

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

01.12.2025

%

Renotify on 18.02.2026.

V. KAMESWAR RAO, J

MINI PUSHKARNA, J

DECEMBER 01, 2025

cd