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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 -1** .....Appellant

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 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: 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, Adv.

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**