



\$~17, 18 & 19

* **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: Ms. Ishanvi Chhabra, Adv.

versus

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

.....Respondent
Through: Mr. Adeeb Ahmad, 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: Ms. Ishanvi Chhabra, Adv.

versus

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

.....Respondent
Through: Mr. Adeeb Ahmad, Adv.

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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: Ms. Ishanvi Chhabra, Adv.

versus

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

.....Respondent

Through: Mr. Adeeb Ahmad, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

25.05.2026

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1. Lawyers are abstaining from work today.
2. List these cases on 26.05.2026.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 25, 2026/dd