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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 11060/2023, CM APPL. 42890/2023 & CM APPL. 64623/2024

BID SERVICES DIVISION MAURITIUS LTDPetitioner

Through: Mr. Kamal Sawhney, Mr. Arun Bhadauria and Mr. Puru Medhira, Advocates

versus

**ASSISTANT COMMISSIONER OF INCOME TAX
INTERNATIONAL TAX & ANR.**Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Maan, JSC with Mr. Abhishek Anand, Advocate

(31)

+ W.P.(C) 15149/2023 & CM APPL. 60584/2023

RAMTECH CONSULTINGPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor and Mr. Utkarsh Gupta, Advocates

versus

**ASSESSMENT UNIT, NATIONAL FACELESS ASSESSMENT
CENTRE, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE & ANR**Respondents

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha Kadian, JSCs



(32)

+ W.P.(C) 16210/2023 & CM APPL. 65157/2023

INFOGAIN INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor and Mr. Utkarsh Gupta,
Advocates

versus

NATIONAL FACELESS ASSESSMENT CENTRE,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUERespondent

Through:

(33)

+ W.P.(C) 10257/2024 & CM APPL. 42064/2024

NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE
LIMITED PREVIOUSLY KNOWN AS
ALCATEL LUCENT INDIA LTDPetitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadoria and Mr. Puru Medhira,
Advocates

versus

ASSESSMENT UNIT NATIONAL
FACELESS ASSESSMENT CENTER & ANRRespondents

Through: Mr. Abhishek Maratha, SSC with Mr.
Apoorv Agarwal (JSC), Mr. Parth
Samwal (JSC) Mr. Nupur Sharma,
Mr. Gaurav Singh, Mr. Bhanukaran
Singh Jodha, Ms. Muskaan Goel and
Mr. Kamakshraj Singh, Advocates



(34)

+ W.P.(C) 6642/2024 & CM APPL. 27673/2024

INFOGAIN INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor and Mr. Utkarsh Gupta,
Advocates

versus

NATIONAL FACELESS ASSESSMENT CENTRERespondent

Through:

(35)

+ W.P.(C) 9719/2024 & CM APPL. 39848/2024

SOFTWAREONE INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor and Mr. Utkarsh Gupta,
Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 22(2), DELHI & ORSRespondents

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Maan, JSC with Mr. Abhishek
Anand, Advocate

(36)

+ W.P.(C) 9735/2024 & CM APPL. 39944/2024

DONALDSON INDIA
FILTER SYSTEMS PRIVATE LIMITEDPetitioner

Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor and Mr. Utkarsh Gupta,



Advocates

versus

ASSESSMENT UNIT NATIONAL FACELESS ASSESSMENT
CENTRE INCOME TAX DEPARTMENT & ORS

.....Respondents

Through:

(37)

+ W.P.(C) 12374/2024 & CM APPL. 51474/2024

CERAGON NETWORKS LTD

.....Petitioner

Through: Mr. Ajay Vohra, Sr. Advocate with
Mr. Shashvat Dhamija, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS

.....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr.
Shivansh B Pandya (JSC), Mr. Viplav
Acharya (JSC), Ms. Priya Sarkar
(JSC) and Mr. Utkarsh Tiwari,
Advocates

(38)

+ W.P.(C) 14007/2024 & CM APPL. 58588/2024

G4S SECURE SOLUTIONS INDIA PRIVATE
LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Advocate with
Ms. Mansha Anand, Ms. Abhudaya
Shankar Bajpai and Mr. Aditya
Rathod, Advocates

versus



NATIONAL FACELESS ASSESSMENT CENTRE & ORS

.....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal (JSC), Mr. Parth Samwal (JSC) Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Kamakshraj Singh, Advocates

(39)

+ W.P.(C) 14505/2024 & CM APPL. 60777/2024

MANPOWER GROUP SERVICES INDIA
PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor and Mr. Utkarsh Gupta, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 2, DELHI & ORS

.....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B Pandya (JSC), Mr. Viplav Acharya (JSC), Ms. Priya Sarkar (JSC) and Mr. Utkarsh Tiwari, Advocates

(40)

+ W.P.(C) 14732/2024 & CM APPL. 61867/2024

NOKIA SOLUTIONS AND NETWORKS
INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun Bhadauria and Mr. Puru Medhira, Advocates



versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT & ANR

.....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal (JSC), Mr. Parth Samwal (JSC) Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Kamakshraj Singh, Advocates

(41)

+ W.P.(C) 14814/2024 & CM APPL. 62262/2024

DONALDSON INDIA FILTER SYSTEMS
PRIVATE LIMITED

.....Petitioner

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor and Mr. Utkarsh Gupta, Advocates

versus

NATIONAL FACELESS ASSESSMENT CENTRE, DELHI,
ASSESSMENT UNIT, INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE & ANR

.....Respondents

Through: Mr. Vipul Agrawal, SSC with Mr. Gibran Naushad, JSC

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

22.01.2025

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1. Owing to paucity of time, the matter could not be taken up.
2. List on 3rd April 2025.



3. Interim order, if any, in W.P.(C) 11060/2023, W.P.(C) 10257/2024 & W.P.(C) 14732/2024, to continue till then.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

JANUARY 22, 2025

At