



\$~36 to 53, 55, 56, 82 to 88, 90 to 109, 111,112, 114 to 129

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

- + ITA 181/2026 CM APPL. 15616/2026
- + ITA 188/2026 CM APPL. 16278/2026
- + ITA 189/2026 CM APPL. 16282/2026
- + ITA 190/2026 CM APPL. 16283/2026
- + ITA 215/2026 CM APPL. 17283/2026
- + ITA 191/2026 CM APPL. 16287/2026
- + ITA 194/2026 CM APPL. 16345/2026
- + ITA 195/2026 CM APPL. 16348/2026
- + ITA 196/2026 CM APPL. 16351/2026
- + ITA 198/2026 CM APPL. 16364/2026
- + ITA 199/2026 CM APPL. 16365/2026
- + ITA 204/2026 CM APPL. 16590/2026
- + ITA 207/2026 CM APPL. 17058/2026
- + ITA 232/2026 CM APPL. 18040/2026
- + ITA 234/2026
- + ITA 235/2026
- + ITA 237/2026
- + ITA 238/2026
- + ITA 308/2026 CM APPL. 24163/2026
- + ITA 309/2026 CM APPL. 24176/2026
- + ITA 303/2022
- + ITA 419/2022
- + ITA 465/2023
- + ITA 512/2023
- + ITA 516/2023
- + ITA 68/2023
- + ITA 160/2025
- + ITA 251/2025
- + ITA 268/2025
- + ITA 285/2025
- + ITA 286/2025
- + ITA 291/2025
- + ITA 312/2025
- + ITA 313/2025
- + ITA 314/2025



- + ITA 338/2025
- + ITA 339/2025
- + ITA 340/2025
- + ITA 357/2025
- + ITA 786/2025
- + ITA 358/2025
- + ITA 365/2025
- + ITA 403/2025
- + ITA 432/2025
- + ITA 433/2025
- + ITA 498/2025
- + ITA 502/2025
- + ITA 588/2025
- + ITA 591/2025
- + ITA 693/2025
- + ITA 694/2025
- + ITA 695/2025
- + ITA 696/2025
- + ITA 704/2025
- + ITA 705/2025
- + ITA 706/2025
- + ITA 707/2025
- + ITA 713/2025
- + ITA 714/2025
- + ITA 27/2026
- + ITA 29/2026
- + ITA 32/2026
- + ITA 137/2026
- + ITA 138/2026
- + ITA 139/2026

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI

.....Appellant

versus

MOHD. SHAHNAWAZ
MOIN AKHTAR QURESHI
IMPRESS ESTATES PVT. LTD.
ADITYA SHARMA



MOIN AKHTAR QURESHI
SUDHA PAWA (LEGAL HEIR OF LATE SWATI PAWA)
SATISH KUMAR PAWA
ARUN DUGGAL
RAJNISH TALWAR
BRIJ KISHORE
METRO TYRES LTD.
DEEPAK AGARWAL
MYSORE FINLEASE PVT LTD
HARVANSH CHAWLA
SHIV VANI BUILDWELL PVT. LTD.
SH. HARVANSH CHAWLA
M/S QED VENTURE ADVISORS PVT. LTD.
HARI KISHAN RATHI
DALIP JINDAL
FAQIR CHAND DALIP KUMAR
SG POLYPLAST PVT. LTD.
JINDAL GREEN CORP INT. PVT. LTD
SG POLYPLAST PVT. LTD.
FAQIR CHAND DALIP KUMAR
SUDHA PAWA (LEGAL HEIR OF LATE SWATI PAWA)
SHRI RAMESHWER DAS AGGARWAL

.....Respondent

Appearances;

For Appellant-Department:

Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC in ITA 303/2022, ITA 419/2022, ITA 510/2025, ITA 68/2023, ITA 696/2025, ITA 704/2025, ITA 705/2025, ITA 706/2025, ITA 707/2025, ITA 713/2025 & ITA 714/2025.

Mr. Abhishek Maratha, SSC with Mr. Viplav Acharya, JSC, Ms. Nupur Sharma & Mr. Himanshu Gaur, Advs. in ITA 465/2023, ITA 243/2025 ITA 512/2023, ITA 516/2023, ITA 245/2025, ITA 588/2025, ITA 591/2025, ITA 593/2025, ITA 27/2026, ITA 29/2026 & ITA 32/2026.

Mr. Puneet Rai, SSC with Mr. Ashvini Kr. & Mr. Rishabh Nangia, JSCs and Mr. Nikhil Jain, Adv. in ITA 160/2025, ITA 251/2025, ITA 357/2025, ITA 358/2025, ITA 365/2025, ITA 498/2025 & ITA 502/2025.

Mr. Shlok Chandra, SSC with Ms. Naincy Jain & Ms. Madhavi Shukla, JSCs and Mr. Udit Dad, Adv. in ITA 268/2025, ITA 340/2025, ITA 339/2025, ITA 338/2025, ITA 314/2025, ITA 313/2025, ITA 312/2025, ITA



291/2025, ITA 286/2025, ITA 285/2025, ITA 403/2025, ITA 432/2025, ITA 433/2025, ITA 137/2026, ITA 138/2026 & ITA 139/2026.

Mr. Vipul Agrawal, SSC with Ms. Sakshi Shairwal, JSC, Mr. Gaoraang Ranjan & Ms. Harshita Kotru, Advs. in ITA 786/2025

For Respondents-Assessees:

Dr. Kapil Goel, Adv. in ITA 303/2022, ITA 419/2022, ITA 465/2023, ITA 512/2023, ITA 516/2023, ITA 68/2023, ITA 160/2025, ITA 286/2025, ITA 340/2025, ITA 291/2025, ITA 312/2025, ITA 313/2025, ITA 314/2025, ITA 338/2025, ITA 339/2025, ITA 268/2025, ITA 285/2025, ITA 403/2025, ITA 432/2025, ITA 433/2025, ITA 498/2025 & ITA 502/2025.

Mr. Aditya Kumar Garg, Adv. in ITA 243/2025 & ITA 245/2025.

Mr. Salil Kapoor & Mr. Sumit Lalchandani, Advs. in ITA 251/2025.

Mr. Ruchesh Sinha & Ms. Upasna Vashistha, Advs. in ITA 357/2025 ITA 358/2025 & ITA 365/2025.

Mr. Ved Jain, Ms. Nischay Kantoor, Ms. Vandana Kothari & Mr. Sparsh Kapoor, Advs. in ITA 714/2025, ITA 593/2025, ITA 693/2025, ITA 694/2025, ITA 695/2025, ITA 696/2025, ITA 704/2025, ITA 705/2025, ITA 706/2025, ITA 707/2025 & ITA 713/2025.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **23.04.2026**

List these cases on 20.05.2026.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 23, 2026/sr