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

+ ITA 160/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-7, NEW DELHI
.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran, JSC, Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran, Advs.

versus

BRIJ KISHORE

.....Respondent

Through: Mr. Kapil Goel, Adv.

42

+ ITA 243/2025

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

versus

GULSHAN KUMAR SETHI

.....Respondent

Through: Mr. Kapil Goel, Adv.

43

+ ITA 245/2025

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-20

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay



Purohit, Advs.

versus

GULSHAN KUMAR SETHI

.....Respondent

Through: Mr. Kapil Goel, Adv.

44

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ITA 251/2025

PR. COMMISSIONER OF INCOME TAX, CENTRAL-1, DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran, JSC, Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran, Adv.

versus

METRO TYRES LTD.

.....Respondent

Through: Mr. Sumit Lalchandani, Adv.

45

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ITA 268/2025

PR COMMISSIONER OF INCOME TAX CENTRAL-3, NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs and Mr. Anshuman Jindal, Adv.

versus

DEEPAK AGARWAL

.....Respondent

Through: Mr. Kapil Goel, Adv.

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ITA 285/2025

PR COMMISSIONER OF INCOME TAX CENTRAL-- 3 NEW DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs and Mr. Anshuman Jindal, Adv.



- versus
DEEPAK AGARWAL
.....Respondent
Through: Mr. Kapil Goel, Adv.
- 47
+ ITA 286/2025
PR COMMISSIONER OF INCOME TAX CENTRAL 3 NEW
DELHI
.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Anshuman Jindal, Adv.
- versus
DEEPAK AGARWAL
.....Respondent
Through: Mr. Kapil Goel, Adv.
- 48
+ ITA 291/2025
PR COMMISSIONER OF INCOME TAX CENTRAL- 3 NEW
DELHI
.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Anshuman Jindal, Adv.
- versus
DEEPAK AGARWAL
.....Respondent
Through: Mr. Kapil Goel, Adv.
- 49
+ ITA 312/2025
PR COMMISSIONER OF INCOME TAX CENTRAL-3 NEW
DELHI
.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Anshuman Jindal, Adv.



versus
DEEPAK AGARWAL
.....Respondent
Through: Mr. Kapil Goel, Adv.

50
+ ITA 313/2025
PR COMMISSIONER OF INCOME TAX CENTRAL-3 NEW
DELHI
.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Anshuman Jindal, Adv.

versus
DEEPAK AGARWAL
.....Respondent
Through: Mr. Kapil Goel, Adv.

51
+ ITA 314/2025
PR COMMISSIONER OF INCOME TAX CENTRAL-3 NEW
DELHI
.....Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain and Ms. Madhavi Shukla, JSCs
and Mr. Anshuman Jindal, Adv.

versus
DEEPAK AGARWAL
.....Respondent
Through: Mr. Kapil Goel, Adv.

52
+ ITA 357/2025
PR. COMMISSIONER OF INCOME TAX (CENTRAL)-1, DELHI
.....Appellant
Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC, Mr. Ashvini Kumar, Mr.
Rishabh Nangia and Mr. Gibran,
Adv.

versus
HARVANS CHAWLA



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IT A 358/2025
PR. COMMISSIONER OF INCOME TAX, (CENTRAL)-1, DELHI
.....Respondent
Through: Mr. Ruchesh Sinha, Adv.
-Appellant
Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC, Mr. Ashvini Kumar, Mr.
Rishabh Nangia and Mr. Gibran,
Adv.
- versus
SH. HARVANS CHAWLA
- 54
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IT A 365/2025 CM APPL. 54226/2025
PR. COMMISSIONER OF INCOME TAX, (CENTRAL-1), DELHI
.....Respondent
Through: Mr. Ruchesh Sinha, Adv.
-Appellant
Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC, Mr. Ashvini Kumar, Mr.
Rishabh Nangia and Mr. Gibran,
Adv.
- versus
SH. HARVANS CHAWLA
- 55
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IT A 403/2025
PR COMMISSIONER OF INCOME TAX, CENTRAL-3, NEW
DELHI
.....Respondent
Through: Mr. Ruchesh Sinha, Adv.
-Appellant
Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, Ms. Madhavi Shukla, JSCs and
Mr. Anshuman Jindal, Adv.
- versus
MYSORE FINLEASE PVT LTD
.....Respondent



Through: Mr. Kapil Goel, Adv.

56

+ ITA 432/2025
PR COMMISSIONER OF INCOME TAX CENTRAL 3 NEW
DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, Ms. Madhavi Shukla, JSCs and
Mr. Anshuman Jindal, Adv.

versus

MYSORE FINLEASE PVT. LTD

.....Respondent

Through: Mr. Kapil Goel, Adv.

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+ ITA 433/2025
PR. COMMISSIONER OF INCOME TAX, CENTRAL-3, NEW
DELHI

.....Appellant

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, Ms. Madhavi Shukla, JSCs and
Mr. Anshuman Jindal, Adv.

versus

MYSORE FINLEASE PVT. LTD.

.....Respondent

Through: Mr. Kapil Goel, Adv.

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+ ITA 498/2025
PR. COMMISSIONER OF INCOME TAX, DELHI-7

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC, Mr. Ashvini Kumar, Mr.
Rishabh Nangia and Mr. Gibran,
Advs.



versus

M/S QED VENTURE ADVISORS PVT. LTD.

.....Respondent

Through: Mr. Kapil Goel, Adv.

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ITA 502/2025

PR. COMMISSIONER OF INCOME TAX, DELHI-7

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran, JSC, Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran, Adv.

versus

QED VENTURE ADVISORS PVT. LTD.

.....Respondent

Through: Mr. Kapil Goel, Adv.

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ITA 588/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-10, DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Adv.

versus

HARI KISHAN RATHI

.....Respondent

Through: Mr. Kapil Goel, Adv.

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ITA 591/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-10, DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal,



JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

versus

HARI KISHAN RATHI

.....Respondent

Through: Mr. Kapil Goel, Adv.

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ITA 593/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-10, DELHI

.....Appellant

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

versus

RISHI RAJ JAIN

.....Respondent

Through: Mr. Ved Jain and Mr. Nischay Kantoor, Advs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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15.12.2025

CM APPL. 30531/2025 in ITA 160/2025

1. For the reasons stated in the application, the delay of 274 days in re-filing the appeal is condoned.
2. The application is disposed of.

ITA 160/2025, ITA 243/2025, ITA 245/2025, 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 357/2025, 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 593/2025

3. It is agreed by the counsel appearing in all these appeals that they shall file written submissions along with the judgments they intend to rely upon, if not already filed, at least one week before the next date of hearing.
4. Additionally, Mr. Abhishek Maratha shall take instructions in ITA 593/2025 as according to Mr. Jain the appeal has low tax effect.
5. List on 02.03.2026 along with ITA 357/2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 15, 2025

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