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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 LTD** .....Petitioner

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 CONSULTING** .....Petitioner

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 LIMITED .....Petitioner

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

versus

NATIONAL FACELESS ASSESSMENT CENTRE,  
MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE .....Respondent

Through:

(33)

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

NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE  
LIMITED PREVIOUSLY KNOWN AS  
ALCATEL LUCENT INDIA LTD .....Petitioner

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

versus

ASSESSMENT UNIT NATIONAL  
FACELESS ASSESSMENT CENTER & 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



(34)

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

INFOGAIN INDIA PRIVATE LIMITED .....Petitioner

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

versus

NATIONAL FACELESS ASSESSMENT CENTRE .....Respondent

Through:

(35)

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

SOFTWAREONE INDIA PRIVATE LIMITED .....Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 22(2), DELHI & ORS .....Respondents

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 LIMITED .....Petitioner

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 3<sup>rd</sup> 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*