



\$~34 to 40, 42 to 45 & 66 to 78

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

+ W.P.(C) 15984/2025 CM APPL. 65404/2025

KIRIN TECHNOLOGY PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Abhishek Maratha, Sr. Standing  
Counsel, Mr. Apoorv Agarwal Jr.  
SCs, Ms Nupur Sharma, Mr. Gaurav  
Singh, Mr. Bhanukaran Singh Jodha,  
Ms Muskaan Goel, Mr. Himanshu  
Gaur, Mr. Gaurav Kumar Arya and  
Mr. Mr. Pushpag Shah Johariu, Adv.

35

+ W.P.(C) 17717/2025 CM APPL. 73149/2025

GONG CHENG COMMUNICATIONS PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC and Mr. Surya Jindal  
Adv.

36

+ W.P.(C) 17720/2025 CM APPL. 73157/2025

GONG CHENG COMMUNICATIONS PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus



ASSISTANT COMMISSIONER OF INCOOME TAX & ORS.

.....Respondents

through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal Adv.

37

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W.P.(C) 17728/2025 CM APPL. 73209/2025

GONG CHENG COMMUNICATIONS PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani and Ms Kanika Jain Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal Adv.

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W.P.(C) 17733/2025 CM APPL. 73292/2025

GONG CHENG COMMUNICATIONS PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani and Ms Kanika Jain Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal Adv.

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W.P.(C) 17734/2025 CM APPL. 73294/2025

GONG CHENG COMMUNICATIONS PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani and Ms Kanika Jain



Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC and Mr. Surya Jindal  
Adv.

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W.P.(C) 17740/2025 CM APPL. 73304/2025  
GONG CHENG COMMUNICATIONS PVT LTD .....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC and Mr. Surya Jindal  
Adv.

42

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W.P.(C) 17965/2025 CM APPL. 74320/2025  
ZHONGFU MOBILE PVT LTD .....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

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W.P.(C) 18006/2025 CM APPL. 74513/2025  
ZHONGFU MOBILE PVT LTD .....Petitioner



Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani and Ms Kanika Jain Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel with Ms. Naincy Jain, Ms. Madhavi Shukla, Jr. SCs and Mr. Udit Dad, Advocate.

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W.P.(C) 18009/2025 CM APPL. 74523/2025  
ZHONGFU MOBILE PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani and Ms Kanika Jain Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel with Ms. Naincy Jain, Ms. Madhavi Shukla, Jr. SCs and Mr. Udit Dad, Advocate.

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W.P.(C) 18034/2025 CM APPL. 74589/2025  
ZHONGFU MOBILE PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant Meharchandani and Ms Kanika Jain Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel with Ms. Naincy Jain, Ms. Madhavi Shukla, Jr. SCs and Mr. Udit Dad, Advocate.

66



+ W.P.(C) 14952/2025 CM APPL. 61522/2025  
BOANG TECHNOLOGY PVT LTD .....Petitioner  
Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 & ORS. ....Respondents  
Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

67

+ W.P.(C) 14962/2025 CM APPL. 61539/2025  
BOANG TECHNOLOGY PVT LTD .....Petitioner  
Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 & ORS. ....Respondents  
Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

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+ W.P.(C) 14963/2025  
BOANG TECHNOLOGY PVT LTD .....Petitioner  
Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 & ORS. ....Respondents  
Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,



Advocate.

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W.P.(C) 14966/2025 CM APPL. 61546/2025

BOANG TECHNOLOGY PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

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W.P.(C) 14968/2025 CM APPL. 61550/2025

BOANG TECHNOLOGY PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 & ORS.

.....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

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W.P.(C) 14970/2025 CM APPL. 61553/2025

BOANG TECHNOLOGY PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL



CIRCLE 30 & ORS.

.....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

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W.P.(C) 16062/2025 CM APPL. 65778/2025

ZHENG YUAN MOBILES PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC, Mr. Surya Jindal and  
Ms. Prakriti Rastogi, Advs.

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W.P.(C) 17436/2025 CM APPL. 72019/2025

ZHONGFU MOBILE PVT LTD

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS.

.....Respondents

Through: Mr. Shlok Chandra, Sr. Std. Counsel  
with Ms. Naincy Jain, Ms. Madhavi  
Shukla, Jr. SCs and Mr. Udit Dad,  
Advocate.

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W.P.(C) 18972/2025 CM APPL. 79003/2025

ZHENG YUAN MOBILES PRIVATE LIMITED

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.



versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC, Mr. Surya Jindal and  
Ms. Prakriti Rastogi, Advs.

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+ W.P.(C) 18973/2025 CM APPL. 79006/2025  
ZHENG YUAN MOBILES PRIVATE LIMITED ....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC, Mr. Surya Jindal and  
Ms. Prakriti Rastogi, Advs.

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+ W.P.(C) 18974/2025 CM APPL. 79010/2025  
ZHENG YUAN MOBILES PRIVATE LIMITED ....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC, Mr. Surya Jindal and  
Ms. Prakriti Rastogi, Advs.

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+ W.P.(C) 18977/2025 CM APPL. 79018/2025  
ZHENG YUAN MOBILES PRIVATE LIMITED ....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant



Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC, Mr. Surya Jindal and  
Ms. Prakriti Rastogi, Advs.

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W.P.(C) 18978/2025 CM APPL. 79020/2025  
ZHENG YUAN MOBILES PRIVATE LIMITED ....Petitioner

Through: Mr. Himanshu S. Sinha, Mr. Prashant  
Meharchandani and Ms Kanika Jain  
Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL  
CIRCLE 30 DELHI & ORS. ....Respondents

Through: Mr. Gaurav Gupta, SSC with Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC, Mr. Surya Jindal and  
Ms. Prakriti Rastogi, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE DINESH MEHTA**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

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**29.01.2026**

1. List these cases on 28.04.2026.
2. Interim order, if any, to continue.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**JANUARY 29, 2026/ss**