



\$~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
Adv.

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
Adv.

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
Adv.

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.

38

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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.

39

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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.

40

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

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.

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

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 LTDPetitioner



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.

45

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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 LTDPetitioner
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 LTDPetitioner
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.

68

+ W.P.(C) 14963/2025
BOANG TECHNOLOGY PVT LTDPetitioner
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.

70

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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.

75

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

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.

76

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

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.

77

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

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



Meharchandani and Ms Kanika Jain
Advvs.

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, Advvs.

78

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

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

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, Advvs.

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