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

+ **W.P.(C) 2741/2016 & CM APPL. 3120/2020**

VERIZON COMMUNICATIONS INDIA PRIVATE  
LIMITED

..... Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

THE COMMISSIONER OF INCOME-TAX ..... Respondent

Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

36

+ **W.P.(C) 2384/2023 & CM APPL. 9154/2023**

MCI COMMUNICATION SERVICES LLC ..... Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

DEPUTY COMMISSIONER OF  
INCOME TAX & ANR.

..... Respondents

Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

37

+ **W.P.(C) 2388/2023 & CM APPL. 9159/2023**

MCI INTERNATIONAL LLC FORMERLY KNOWN AS  
MCI INTERNATIONAL INC

..... Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

UNION OF INDIA AND ORS.

..... Respondents



Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

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**W.P.(C) 2389/2023 & CM APPL. 9161/2023**

MCI INTERNATIONAL LLC FORMERLY KNOWN AS  
MCI INTERNATIONAL INC ..... Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

UNION OF INDIA AND OTHERS ..... Respondents

Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

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**W.P.(C) 2410/2023 & CM APPL. 9278/2023**

MCI INTERNATIONAL LLC FORMERLY KNOWN AS  
MCI INTERNATIONAL INC ..... Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

UNION OF INDIA AND OTHERS ..... Respondents

Through: Mr. Sushil Kumar Pandey &  
Mr. Neha Yadav, Advs. for  
Resp./UOI.  
Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

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**W.P.(C) 2411/2023 & CM APPL. 9280/2023**

MCI INTERNATIONAL LLC ..... Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.



versus

UNION OF INDIA AND ANR ..... Respondents  
Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

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**W.P.(C) 2420/2023 & CM APPL. 9304/2023**

MCI INTERNATIONAL LLC FORMERLY KNOWN AS  
MCI INTERNATIONAL INC ..... Petitioner  
Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX AND  
OTHERS ..... Respondents  
Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

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**W.P.(C) 2422/2023 & CM APPL. 9308/2023**

MCI COMMUNICATIONS SERVICES LLC (FORMERLY  
KNOWN AS MCI COMMUNICATIONS SERVICES INC.) ..... Petitioner  
Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE  
2(2)(1), INTERNATIONAL TAXATION, NEW DELHI &  
ANR. .... Respondents  
Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

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**W.P.(C) 2421/2023 & CM APPL. 9306/2023**

MCI INTERNATIONAL LLC (FORMERLY KNOWN AS



MCI INTERNATIONAL INC.) ..... Petitioner  
Through: Mr. Ajay Vohra, Sr. Adv. with  
Mr. Rajeev Mishra & Mr.  
Sanand Ramakrishnan, Advs.

versus

UNION OF INDIA AND OTHERS ..... Respondents  
Through: Mr. Zoheb Hossain, SSC with  
Mr. Sanjeev Menon, JSC for  
the Resp./Revenue.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR**  
**KAURAV**

% **ORDER**  
**12.01.2024**

Since the Division Bench is not available post-lunch, let this  
batch be re-notified for 29.04.2024.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**  
**JANUARY 12, 2024/kk**