

INCOME TAX APPELLATE TRIBUNAL, MUMBAI BENCHES, MUMBAI
CONSOLIDATED CAUSE LIST OF SA/MA/PART HEARD MATTERS/ CLARIFICATION/ SPECIAL
BENCH/ THIRD MEMBER/PRONOUNCEMENT FOR FRIDAY 22.05.2026

COURT ROOM NO. (1)

I Before Hon'ble Justice (Retd.) C V Bhadang, President
Webex ID 26443206623 Password 2026

1	ITA 606/Bang/20	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-
2	ITA 918/Bang/17	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-
3	ITA 2745/Bang/17	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-
4	ITA 2613/Bang/19	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-
5	ITA 293/Bang/21	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-
6	ITA 209/Bang/22	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-
7	IT(TP) 935/Bang/22	M/s. Biocon Ltd. (referring the case for Special Bench)	Bang/-

Request for constitution of Special Bench U/S 153 D

1	ITA 6110/Del/25	M/s Shankuntalam Investment & Leasing Ltd.	Delhi/-
2-3	ITA 6140 to 6141/Del/25	Max City Developers Pvt. Ltd.	Delhi/-
4-6	ITA 7741 to 7743/Del/25	Ideal Infrapromoters Pvt. Ltd.	Delhi/-
7-13	ITA 7733 to 7739/Del/25	Pradeep Kumar Gupta	Delhi/-
14	ITA 5213/Del/25	Infinite Luxury Brands Pvt. Ltd.	Delhi/-
15	CO 66/Del/26	Nutshell Vyapaar Pvt. Ltd.	Delhi/-
16	ITA 7633/Del/25	Kamal Prakash Gupta	Delhi/-
17-21	ITA 7417 to 7421/Del/25	Gautam Khaitan	Delhi/-
22-24	ITA 7454 to 7456/Del/25	Gautam Khaitan	Delhi/-
25-26	ITA 7648 & 7649/Del/25	Gautam Khaitan	Delhi/-
27-28	ITA 7680 to 7681/Del/25	Indian Premier Services Pvt. Ltd.	Delhi/-
29-32	ITA 7406 to 7409/Del/25	J M Housing Ltd.	Delhi/-
33-35	ITA 6335 to 6337/Del/25	Hariday Shankar Tiwari	Delhi/-
36	ITA 6365/Del/25	Sangeeta Tiwari	Delhi/-
37	ITA 6329/Del/25	Sangeeta Tiwari	Delhi/-
38	ITA 6418/Del/25	Sangeeta Tiwari	Delhi/-
39	ITA 6279/Del/25	Vinod Gupta	Delhi/-
40	ITA 6263/Del/25	Subodh Kant Sahay	Delhi/-
41	ITA 6382/Del/25	Prabhat Kumar Tandon	Delhi/-
42-43	ITA 6281 & 6282/Del/25	Sarita Sarda	Delhi/-
44	ITA 6310/Del/25	Sarita Sarda	Delhi/-
45	ITA 5731/Del/25	Ringlets Tradex Pvt. Ltd.	Delhi/-
46	ITA 5742/Del/25	Rajiv Kawatra	Delhi/-
47-51	ITA 5982 to 5986/Del/25	Ashok Kumar Agarwal	Delhi/-
52	ITA 5920/Del/25	Alankit Brands Pvt. Ltd.	Delhi/-
53	ITA 5951/Del/25	Anand Prakash	Delhi/-
54	CO 253/Del/25	Anand Prakash	Delhi/-
55-57	ITA 5988 to 5990/Del/25	Pratishtha Garg	Delhi/-
58	ITA 6059/Del/25	Pramod Jain	Delhi/-
59-60	ITA 8370 & 8371/Del/25	Manish Wadhwa	Delhi/-
61-62	ITA 8468 & 8473/Del/25	Net Ram	Delhi/-
63	ITA 8535/Del/25	Archit Gupta	Delhi/-
64-66	ITA 8528 to 8530/Del/25	RNT Metals Pvt. Ltd.	Delhi/-
67-70	ITA 8531 to 8534/Del/25	Siddharth Gupta	Delhi/-

71-77	ITA 6024 to 6030/Del/25	Genins India Insurance TPA Ltd.	Delhi/-
78	ITA 6100/Del/25	Abhishek Knitwear Pvt. Ltd.	Delhi/-
79-89	ITA 2649 to 2659/Del/25	Smt. Rekha Nagar	Delhi/-
90-92	ITA 2747 to 2749/Del/25	Smt. Rekha Nagar	Delhi/-
93-94	ITA 2795 & 2796/Del/25	Smt. Rekha Nagar	Delhi/-
95	ITA 2496/Del/25	Shri Manoj Nagar	Delhi/-
96-106	ITA 2510 to 2520/Del/25	Shri Manoj Nagar	Delhi/-
107-114	ITA 2532 to 2539/Del/25	Shri Lalit Kumar Nagar	Delhi/-
115	ITA 2540/Del/25	Shri Raj Kumar Nagar	Delhi/-
116-126	ITA 2551 to 2561/Del/25	Shri Raj Kumar Nagar	Delhi/-
127-136	ITA 2572 to 2581/Del/25	Mahesh Nagar	Delhi/-
137-149	ITA 2775 to 2787/Del/25	Shri Nitish Kumar Nagar L/H of Late Shri Mahesh Nagar	Delhi/-
150-152	ITA 7575 to 7577/Del/25	Sukhija Hospitality Pvt. Ltd.	Delhi/-
153	ITA 3853/Del/23	Nita Puri	Delhi/-
154	ITA 5258/Del/25	Tarun Kumar Sahay	Delhi/-
155	ITA 3602/Del/25	Bahoo Ram Harichand	Delhi/-
156	ITA 3601/Del/25	B H Trading	Delhi/-
157	ITA 487/Del/24	Neel Industries Pvt. Ltd.	Delhi/-
158	ITA 7786/Del/25	Hari Om Prakash Gupta	Delhi/-
159	ITA 7785/Del/25	Kamal Prakash Gupta	Delhi/-
160	ITA 7792/Del/25	Dinesh Gupta	Delhi/-
161	ITA 7777/Del/25	Deep Chand Singhal	Delhi/-
162	ITA 9123/Del/25	Contend Infrastructure Pvt. Ltd.	Delhi/-
163-164	ITA 3528 & 3527/Del/25	Amit Rana	Delhi/-
165	ITA 7600/Del/25	Nirmal Singh	Delhi/-
166-169	ITA 1500 to 1503/Del/25	Raj Kumar	Delhi/-
170	ITA 11/Del/26	Anupam Gupta	Delhi/-
171	ITA 19/Del/26	Krishnan Kumar Gupta	Delhi/-
172	ITA 6674/Del/25	Samidh Sharma	Delhi/-
173-174	ITA 9174 & 9175/Del/25	Kailash Chand	Delhi/-
175-176	ITA 9070 & 9071/Del/25	Rama Garg	Delhi/-
177	ITA 6744/Del/25	Gudwala & Sons	Delhi/-
178-180	ITA 4627 to 4629/Del/25	Shaminder Singh	Delhi/-
181	ITA 225/Del/25	Sandeep Ramniklal Bokadia	Delhi/-
182	ITA 7632/Del/25	Kamal Prakash Gupta	Delhi/-

Objections / Withdrawal from Constitution of Special Bench U/S 153 D

183-186	ITA 6201 to 6204/Del/25	Sumaja Electro Infra (Not Pressing the Grounds Pertaining U/S 153 D)	Delhi/-
187-190	ITA 5786 to 5789/Del/25	M/s Bhupendra Autotech Industries (P) Ltd. (Objections to the application made by LD DR for Constitution of Special Bench)	Delhi/-
191-194	ITA 6045 to 6048/Del/25	M/s Hi Lead Infotech (P) Ltd. (Objections to the application made by LD DR for Constitution of Special Bench)	Delhi/-
195	ITA 6067/Del/25	Rakesh Kumar Jain (through L/H Aruna Jain) (Special Bench cannot be constituted)	Delhi/-
196	ITA 945/Del/25	Bhavya Bishnoi (Not Pressing Grounds Pertaining U/s 153 D)	Delhi/-
197	ITA 946/Del/25	Kuldeep Bishnoi (Not Pressing Grounds Pertaining U/s 153 D)	Delhi/-
198-199	ITA 3400 & 4337/Del/25	Sparsh Vyapaar Pvt. Ltd. (Withdrawal of issue 153 D)	Delhi/-
200-202	ITA 3201 to 3203/Del/23	Aggarwal Vidya Pracharini Sabha (De-tagging the matters from Special Bench)	Delhi/-
203-205	CO 08 to 10/Del/24	Aggarwal Vidya Pracharini Sabha (De-tagging the matters from Special Bench)	Delhi/-

206-209 ITA 2312 to 2315/Del/25	Lenient Consultants Pvt. Ltd. (Third Member Case)	Delhi/-
210-214 ITA 2316 to 2320/Del/25	CEA Counsltants Pvt. Ltd. (Third Member Case)	Delhi/-
215-218 ITA 2321 to 2324/Del/25	SW Consultants Pvt. Ltd. (Third Member Case)	Delhi/-
219-220 ITA 2310 & 2311/Del/23	Tish Consultants Pvt. Ltd. (Third Member Case)	Delhi/-
221-225 ITA 6128 to 6132/Del/25	Devender Kumar Gupta (De-tagging the matters from Special Bench)	Delhi/-
226 ITA 3501/Del/25	Arun Pati Tripathi (Deleting the matter from the list of Constitution of Special Bench)	Delhi/-
227-228 ITA 3427 & 3428/Del/25	Karan Gomber (Objection for constitution of Special Bench)	Delhi/-
229-231 ITA 7460 to 7462/Del/25	Yogesh Jindal (Objections to the application made by LD DR for Constitution of Special Bench)	Delhi/-
232 ITA 7594/Del/25	Vipin Kumar (Objections to the application made by LD DR for Constitution of Special Bench)	Delhi/-
233 ITA 9135/Del/25	Sunwhite Realty Pvt. Ltd. (Withdrawal of issue 153 D)	Delhi/-

COURT ROOM NO. (2)

I Before S/Shri Amit Shukla, JM & Girish Agrawal, AM

1-2 MA 138 & 139/M/26 BSR & Co. I/JM

II Before S/Shri Amit Shukla, JM & Makarand V Mahadeokar, AM

1	SA 93/M/26 (ITA 4523/M/26)	Bernardo Birges	B/-
2	SA 94/M/26 (ITA 1946/M/26)	Arokiswamy Velumani	A/-
3	ITA 4270/M/25	Sparkling Soil Pvt. Ltd. (for clarification)	A/-

COURT ROOM NO. (3)**I Before S/Shri Vikram Singh Yadav, AM & Anikesh Banerjee, JM**

1 MA 17/M/26 Naperol Investment Pvt. Ltd. (formerly National Peroxide Ltd.) B/JM

II Before S/Shri Vikram Singh Yadav, AM & Sandeep Singh Karhail, JM

1 MA 71/M/26 Aakash Nidhi Builders & Builders A/JM

III Before S/Shri Vikram Singh Yadav, AM & Rahul Chaudhary, JM

1 MA 60/M/26 Pushpavati Janardhan Rao C/AM

COURT ROOM NO. (4)**I Before S/Shri Sandeep Gosain, JM**

1 MA 136/M/26 Hiralal Vastabhai Patel SMC/-

II Before S/Shri Sandeep Gosain, JM & Jagadish, AM

1-2 ITA 3874 & 3875/M/25 CADS Properties Pvt. Ltd. C/-

COURT ROOM NO. (5)**I Before S/Shri Om Prakash Kant, AM & Anikesh Banerjee, JM**

1 MA 135/M/26 Balbir Gurnani K(SMC)/AM

II Before Shri Om Prakash Kant, AM & Smt. Kavitha Rajagopal, JM

1 MA 03/M/24 M/s. Nippon Investment & Finance Company Pvt B/JM

COURT ROOM NO. (6)**I Before S/Shri Anikesh Banerjee, JM & Arun Khodpia, AM**

1 ITA 2126/M/26 PLS Developers Pvt. Ltd. (Pron) C/JM 14.05.2026
2 CO 171/M/26 PLS Developers Pvt. Ltd. (Pron) C/JM 14.05.2026

II Before S/Shri Anikesh Banerjee, JM & Makarand V Mahadeokar, AM

1 ITA 958/M/24 Cranes Real Estate Pvt. Ltd. (PH) C/-
2 ITA 3422/M/26 Sharddha Shridhar Sawant (Pron) SMC/JM 19.05.2026
3 ITA 3471/M/26 Moosa Suleman Rindani (Pron) SMC/JM 19.05.2026
4 ITA 6983/M/25 Manish Hansraj Wadhwa (Pron) SMC/JM 19.05.2026

COURT ROOM NO. (7)**I Before Smt Kavitha Rajagopal, JM & Shri Arun Khodpia, AM**

1 MA 55/M/26 Mahindra & Mahindra Financial Services Ltd. E/JM

The following cases are adjourned to 12.06.2026

1 MA 143/M/26 Sunil Giridhar Raheja G/JM
2 MA 142/M/26 Urmi Foundation F/JM


Assistant Registrar