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

% *Date of Decision: 17th January, 2022*

\+ W.P.(C) 6902/2021

E HOMES INFRASTRUCTURE PVT LTD ..... Petitioner
Through Mr. P. Roychaudhuri, Advocate.

Versus

ACIT, CIRCLE - 7 1, DELHI & ORS. ..... Respondents
Through Mr. Sanjay Kumar, Ms. Easha Kadian Standing Counsels for Income Tax Department with Mr. Himanshu, Advocate.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

W.P.(C) 6902/2021 & CM APPL. 21808/2021 (STAY)

Proceedings have been conducted through video conferencing.

1. Present writ petition has been preferred seeking the following reliefs:-

> *"(A) A writ of certiorari to call for the records relating to the notice dated 29.06.2021 (DIN & Notice No.ITBA/AST/S/148/2021-22/1033847853(1) issued to the Petitioner u/s 148 of the Income Tax Act, 1961 by Respondent No. 1 for the Assessment Year 2015-16 and to quash the same as illegal;*
>
> *(B) A writ of certiorari or any other directions for setting aside the 'Explanation' given in the Notification S.O. 1432(E) [No. 20/2021/F. NO. 370142/35/2020-TPL], dated 31.03.2021 and Notification S.O. 1703 (E) [No. 38 /2021/ F. NO. 370142/35/2020-TPL], dated*

This is a digitally signed Judgement.

27.04.2021 issued by the Respondent No. 3, as the same is illegal and beyond the authority of law"

2. We have heard learned counsels appearing on behalf of the parties and have looked into the facts and circumstances of the case.

3. Learned counsel for the Petitioner, at the outset, submits that the issue raised in the present writ petition is squarely covered by a Judgement dated 15.12.2021, passed by a Division Bench of this Court in W.P.(C) 6176/2021. Learned counsels appearing on behalf of the Respondents, on a pointed query, do not dispute the said position.

4. We have perused the judgement, relied upon by the learned counsel for the Petitioner and find merit in the submission that the judgment squarely covers the issue arising in the present writ petition.

5. In view of the aforesaid, we hereby quash the impugned Notice dated 29.06.2021, issued by Respondent No.1 under Section 148 of the Income Tax Act, 1961, for the Assessment Year 2015-16 (Annexure P-1 to the memo of the writ petition).

6. Keeping in view the fact that the Division Bench in the aforementioned judgment has declared Explanations A(a)(ii)/A(b) in the Notification No. 20/2021 dated 31.03.2021 and Notification No. 38/2021 dated 27.04.2021 as *ultra vires*, the relief sought by the Petitioner herein in prayer (b) stands redressed and no further orders are required to be passed.

7. Needless to state, if the law permits the Respondents/Revenue to take further steps in the matter, they shall be at liberty to do so and, if and when such steps are taken, which give rise to any grievance/cause of action to the Petitioner, the Petitioner shall be at liberty to resort to remedies available in law.

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8. Writ petition is accordingly allowed. Pending application stands disposed of.

CHIEF JUSTICE

JYOTI SINGH, J

JANUARY 17, 2022/st

HIGH COURT OF DELHI

This is a digitally signed Judgement.