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

+ **W.P.(C) 411/2023**

R.P. BASIA & CO.

..... Petitioner

Through: Mr. Kapil Goel, Adv.

versus

INCOME TAX OFFICER WARD 34(1) DELHI

..... Respondent

Through: Mr. Sanjay Kumar, SSC with
Ms. Easha Kadian and Ms.
Hemlata Rawat, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

08.02.2024

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1. Learned counsels for parties are ad idem that the challenges in this writ petition stand concluded in favour of the assessee in light of the judgment rendered in **Twylight Infrastructure (P) Ltd. v. CIT** [2024 SCC OnLine Del 330].

2. We accordingly, allow the instant petition and set aside the impugned notices dated 29 June 2021, 21 May 2022 and 29 June 2022 with liberty in terms as recorded in *Twylight Infrastructure* being kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 8, 2024/p