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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 577/2023**

VASHULINGA FINANCE PRIVATE LTD Petitioner

**Through: Mr. Kapil Goel and Mr.
Sandeep Goel, Advs.**

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
25 1 Respondent**

**Through: Mr. Aseem Chawla, Sr.
Standing Counsel along with
Ms. Partishtha Chaudhary, Mr.
Adiya Gupta and Ms. Nivedita,
Advs.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINdra KUMAR
KAURAV**

ORDER

29.01.2024

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Learned counsels for parties are ad idem that the challenge raised in the instant writ petition would have to be answered in favour of the assessee in light of the decision rendered by the Court in **Twylight Infrastructure Pvt. Ltd. vs. Income Tax Officer Ward 25 3 Delhi & Ors. [2024:DHC:259-DB]**.

The writ petition shall consequently stand allowed and disposed of in terms of the aforesaid judgment. The respondents are accorded liberty to proceed further in accordance with law if other otherwise permissible.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.

JANUARY 29, 2024/RW