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

\+ **<u>W.P.(C) 689/2023 and CM Nos.2686/2023 & 62954/2024</u>**

SDS INFRACON PRIVATE LIMITED & ANR. .....Petitioners

Through: Mr Bharat Beriwal and Mr Ankit Singh, Advocates.

versus

CHIEF COMMISSIONER OF INCOME TAX (TDS) DELHI & ANR. .....Respondents

Through: Mr Vipul Agrawal, SSC with Mr Gibran Naushad, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

<u>O R D E R</u>

% **28.10.2024**

1. The learned counsel appearing for the petitioners seeks to withdraw the present petition as he states that new Guidelines dated 17.10.2024 have been issued for compounding of offences under the Income Tax Act, 1961. He submits that the petitioners intend to make an application under the new Guidelines and also seek adjustment of the amount paid.

2. The petition is dismissed as withdrawn.

3. It is clarified that if the petitioners are entitled to make an application under the new Guidelines, this order would not preclude the petitioners from doing so.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 28, 2024
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