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

+ W.P.(C) 1713/2023, CM APPL. 6522/2023 (Stay)

DEVENDRA KUMAR SHARMA Petitioner

Through: Ms. Ananya Kapoor, Mr.
Utkarsh Kumar Gupta & Mr.
Sumit Lalchandani, Advs.

versus

DEPUTY COMMISSIONER OF INCOME

TAX, CIRCLE 13-1, & ORS. Respondents

Through: Mr. Abhishek Maratha, SSC
with Ms. Nupur Sharma, Mr.
Parth Semwal, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

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04.04.2024

1. On hearing learned counsels for parties, we find that the issues and the challenge raised, stands concluded in light of the judgment rendered by the Court in **Twylight Infrastructure (P) Ltd. v. CIT** [2024 SCC OnLine Del 330].

2. Accordingly, for the reasons assigned in the aforementioned judgment, we allow the instant writ petition and quash the impugned order dated 29 July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 and consequential proceedings initiated thereto, subject to liberty reserved as per paragraph Nos. 28 to 30 of *Twylight Infrastructure*, and which read as under:

“28. Before us, the counsel for the revenue continue to hold this position. The only liberty that they seek is that if, based on the judgment in *Ganesh Dass Khanna*, the impugned orders and



notices are set aside, liberty be given to the revenue to commence reassessment proceedings afresh.

29. Therefore, having regard to the aforesaid, the impugned notices and orders in each of the above-captioned writ petitions are quashed on the ground that there is no approval of the specified authority, as indicated in Section 151(ii) of the Act. The direction is issued with the caveat that the revenue will have liberty to take steps, if deemed necessary, *albeit* as per law.

30. Needless to add, the rights and contentions of both the sides will remain open, in the event the revenue triggers reassessment proceedings.”

3. The writ petition is disposed of accordingly.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.

APRIL 4, 2024/*neha*