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

\+ W.P.(C) 2523/2023 & CM APPL. 9650/2023 (Stay) & 36264/2023 (Direction)

SANT SANDESH MEDIA AND COMMUNICATIONS PVT LTD ..... Petitioner

Through: Mr. Vineet Bhatia, Mr. Aamnaya Jagannath Mishra, Mr. Keshav Garg & Mr. Bipin Punia, Advs.

versus

THE INCOME TAX OFFICER WARD 22 3, DELHI ..... Respondent

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs & Mr. Utkarsh Tiwari, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **27.05.2024**

1. We had in our last order of 05 March 2024 taken note of the contention of the petitioner that the impugned reassessment proceedings would not sustain bearing in mind the judgment rendered by the Court in **Twylight Infrastructure (P) Ltd. v. CIT** [2024 SCC OnLine Del 330].

2. Mr. Agarwal, learned counsel appearing for the respondent, on instructions states that the aforenoted decision would govern the challenge which stands raised.

3. We, accordingly and for reasons assigned in the aforenoted

judgment, allow the instant writ petition and quash the impugned order dated 27 January 2023 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.
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> **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.
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> **30.** Needless to add, the rights and contentions of both the sides will remain open, in the event the revenue triggers reassessment proceedings."

4. The writ petition is disposed of accordingly.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 27, 2024/kk