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

\+ W.P.(C) 2885/2023

ANJNA MAHAJAN ..... Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish Khurana and Ms. Priyanka Jindal, Advs.

versus

INCOME TAX OFFICER, WARD 25(1), DELHI ..... Respondent

Through: Mr. Puneet Rai, Sr. Standing Counsel along with Mr. Ashvini Kumar and Mr. Rishabh Nangia, Standing Counsels and Mr. Nikhil Jain, Adv.

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

O R D E R

% **27.02.2024**

1. This writ petition has been preferred seeking the following reliefs:-

> "a) Issue a writ of Certiorari or writ of mandamus or appropriate writ, direction or order –
>
> i. setting aside and quash the impugned order bearing DIN & Order No. ITBA/ COM/F/17/2022-23/ 1044024934(1) dated 23.07.2022 passed by the Respondent in the case of assessee under Section 148A(d) of the Income Tax Act, 1961 for the Assessment Year 2017-18;
>
> ii. setting aside and quash the proceedings initiated pursuant to the aforesaid order under Section 148A(d), including but not limited to the notice under Section 148 of the Income Tax Act, 1961 bearing DIN & notice no. ITBA/ AST/ M/ 148_1/ 2022-23/ 1044025982(1) dated

23.07.2022 issued by the Respondent in the case of assessee company for the Assessment Year 2017-18;

iii. directing the Respondent to not to initiate any proceedings based on the order under Section 148A(d) of the Act bearing DIN & Order No. ITBA/ COM/ F/17/ 2022-23/ 1044024934(1) dated 23.07.2022 for the AY 2017-18;

b) pass any other Order that this Hon'ble Court may deem fit and proper in the interest of equity, justice and fair play."

2. Learned counsels for parties are ad idem that the issue which stands raised herein has been answered in favour of the writ petitioner in light of the decision rendered by the Court in **Twylight Infrastructure Pvt Ltd. vs. Income Tax Officer Ward 25(3) Delhi & Ors.** [2024 SCC OnLine Del 330].

3. We, accordingly, allow the instant writ petition and set aside the impugned notice dated 23 July 2022 referable to Section 148 of the Income Tax Act, 1962, subject to liberty reserved in terms of paragraphs 28 to 30 of *Twylight Infrastructure Pvt Ltd.*

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 27, 2024/RW