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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 4030/2023 & CM APPL. 15720/2023 (Stay)
IGT SOLUTIONS PRIVATE LIMITED Petitioner
Through: Mr. T. M. Shivakumar, Mr.
Kirti Kishore, Ms. Sanjana and
Mr. S. V. Rateria, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-
10(1), DELHI & ANR. Respondents
Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal, Jr.SC
along with Ms. Nupur Sharma,
Adv.

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

ORDER
20.02.2024

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1. Learned counsel appearing for the respondents fairly concedes that the challenge raised in this writ petition stands concluded in favour of the assessee in light of the judgment rendered in **Twylight Infrastructure (P) Ltd. v. CIT** [2024 SCC OnLine Del 330].
2. We accordingly, allow the instant writ petition and quash the impugned notice and order dated 29 July 2022, subject to liberty reserved as per paragraph Nos. 28 to 30 of *Twylight Infrastructure*.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.
FEBRUARY 20, 2024/p