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

\+ W.P.(C) 4825/2023

GRMP BUILDWELL LLP ..... Petitioner

Through: Ms. Ananya Kapoor and Mr. Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 30(1), NEW DELHI AND ORS. ..... Respondents

Through: Mr. Gaurav Gupta, SSC along with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs.

68

\+ W.P.(C) 5171/2023

ANKISH MADHAN ..... Petitioner

Through: Mr. Vivek Bansal and Mr. Vishal Chechi, Advs.

versus

THE INCOME TAX OFFICER, WARD 29(1) DELHI & ANR. ..... Respondents

Through: Mr. Gaurav Gupta, SSC along with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs.

69

\+ W.P.(C) 5177/2023

KARAN VIR SINGH ..... Petitioner

Through: Mr. Ruchesh Sinha, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 28(1), DELHI & ANR. ..... Respondents

Through: Mr. Gaurav Gupta, SSC along with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs.

70
+ W.P.(C) 5227/2023

JAYESH LAKSHMIDAS THAKER ..... Petitioner

Through: Ms. Ananya Kapoor and Mr. Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER, WARD 7(1) & ORS. ..... Respondents

Through: Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC.

71
+ W.P.(C) 5254/2023

LALIT KUMAR GOEL-HUF ..... Petitioner

Through: Ms. Ananya Kapoor and Mr. Sumit Lalchandani, Advs.

versus

INCOME TAX OFFICER-WARD 60-1 & ORS. ..... Respondents

Through: Mr. Gaurav Gupta, SSC along with Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs.

72
+ W.P.(C) 5263/2023

MINAKSHI BANSAL ..... Petitioner

Through: Appearance not given.

versus

ITO WARD 43(6) DELHI & ANR. ..... Respondents

Through: Mr. Sunil Agarwal, SSC along with Mr. Shivansh B. Pandya, JSC and Mr. Utkarsh Tiwari, Adv.

73
+ W.P.(C) 5300/2023

VIPUL GOEL ..... Petitioner

Through: Mr. Nikhil Goyal and Mr.

Bankim Garg, Advs.

versus

CENTRAL BOARD OF DIRECT TAXES & ORS.
..... Respondents
Through: Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC.
Mr. Sushil Raaja, SPC for UOI.

74
+ W.P.(C) 5314/2023
RISHABH JAIN ..... Petitioner
Through: Mr. Ved Jain, Mr. Nischay Kantoor and Ms. Soniya Dodeja, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 4(2) & ORS. ..... Respondents
Through: Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC.

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

O R D E R

% **29.04.2024**

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 aforenoted judgment, we allow the instant writ petitions and quash the impugned orders dated 30 July, 2022 [W.P.(C) 4825/2023], 26 July 2022 [W.P.(C) 5171/2023], 29 July 2022 [W.P.(C) 5177/2023], 28 July

2022 [W.P.(C) 5227/2023], 11 July 2022 [W.P.(C) 5254/2023], 27 July 2022 [W.P.(C) 5263/2023], 07 July 2022 [W.P.(C) 5300/2023] and 25 July 2022 [W.P.(C) 5314/2023] 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.
>
> **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 petitions stand disposed of accordingly.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 29, 2024/RW