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

\+ W.P.(C) 5641/2023, CM APPL. 22119/2023 (Stay)

VANDANA GUPTA ..... Petitioner

Through: Ms. Ananya Kapoor, Mr. Shivam Yadav and Mr. Utkarsa Kumar Gupta, Advs.

Versus

INCOME TAX OFFICER-WARD 69-1 & ORS. ..... Respondent

Through: Mr. Ruchir Bhatia, SSC.

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

O R D E R

% **09.04.2024**

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 and for the reasons assigned in the aforenoted judgment, we allow the instant writ petition and quash the impugned notice dated 04 December 2019 passed under Section 226(3) 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.

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 9, 2024/neha