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

\+ W.P.(C) 6155/2023 & CM APPL. 24230/2023 (Stay)

RAJINDER KUMAR ..... Petitioner

Through: Mr. Kapil Goel, Adv.

versus

INCOME TAX OFFICER WARD 44(1), DELHI ..... Respondent

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

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

O R D E R

% **30.01.2024**

Learned counsels for parties are ad idem that the issues raised in the instant writ petition stand concluded and answered in favour of the assessee in light of the judgments rendered in **Twylight Infrastructure Pvt Ltd. vs. Income Tax Officer Ward 25(3) Delhi & Ors.** [2024 SCC OnLine Del 330] and **Ganesh Dass Khanna vs. Income Tax Officer & Anr.** [2023 SCC OnLine Del 7286].

Consequently, and in light of the above, the instant writ petition shall stand allowed. The notice under Section 148 of the Income Tax Act, 1961 ["**Act**"] dated 30 June 2021, as also the subsequent notice dated 21 May 2022 and the orders passed referable to Section 148A(d) of the Act shall stand quashed and set aside.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 30, 2024/kk