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

\+ W.P.(C) 5351/2024 & CM APPL. 21929/2024 (Stay)

GUPTA AUTO IMPEX ..... Petitioner

Through: Ms. Ananya Kapoor, Adv.

versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT AND ANR. ..... Respondents

Through: Mr. Abhishek Maratha, SSC along with Mr. Parth Semwal, JSC and Ms. Nupur Sharma, Adv.

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\+ W.P.(C) 5352/2024 & CM APPL. 21931/2024 (Stay)

GUPTA AUTO IMPEX ..... Petitioner

Through: Ms. Ananya Kapoor, Adv.

versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT AND ANR. ..... Respondents

Through: Mr. Abhishek Maratha, SSC along with Mr. Parth Semwal, JSC and Ms. Nupur Sharma, Adv.

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

O R D E R

% **15.04.2024**

CM APPL. 21930/2024 (Exemption) in W.P.(C) 5351/2024
CM APPL. 21932/2024 (Exemption) in W.P.(C) 5352/2024

Allowed, subject to all just exceptions.

Applications are disposed of.

W.P.(C) 5351/2024 & CM APPL. 21929/2024 (Stay)
W.P.(C) 5352/2024 & CM APPL. 21931/2024 (Stay)

1. The petitioner assails the demand notice referable to Section 271(1)(c) of the Income Tax Act, 1961 [‘**Act**’] asserting that the same is clearly contrary to the interim order which operates on the writ petition and stands embodied in our order of 18 May 2023. The said order has been passed in W.P.(C) 6675/2023.

2. Mr. Maratha, learned counsel representing the respondents, on instructions and on going through the interim order operating on that writ petition, states that the impugned demand shall be withdrawn within a period of one week from today. The statements so made is recorded and accepted.

3. In view of the aforesaid and since nothing further would survive, the writ petitions stand disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 15, 2024/RW