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

+ **W.P.(C) 6063/2024 & CM APPL. 25196/2024 (Stay)**

GSM AUTO SPARES PRIVATE LIMITED Petitioner

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

versus

NATIONAL FACELESS ASSESSMENT CENTRE & ANR.

..... Respondent

Through: **Mr. Abhishek Maratha, SSC
with Ms. Nupur Sharma, Mr.
Parth Semwal and Mr. Apoorv
Agarwal, Advs.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

30.04.2024

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CM APPL. 25197/2024 (Ex.)

1. Allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 6063/2024 & CM APPL. 25196/2024 (Stay)

3. Having heard Ms. Kapoor, learned counsel appearing for the writ petitioner and while taking note of the interim order dated 08 May 2023 in W.P.(C) 5894/2023 passed in the assessee's own case for Assessment Year ["AY"] 2013-14, we find that the imposition of penalty would not sustain.
4. Bearing in mind the aforesaid undisputed position which



emerges from the record, Mr. Maratha, learned counsel, on instructions states that the impugned order shall be withdrawn within a period of one week from today. The statement so made is recorded and accepted.

5. The petition stands disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 30, 2024/p