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

\+ W.P.(C) 8836/2023 & CM APPL. 33396/2023 (interim relief)

MUNJAL HOLDINGS THROUGH PARTNER ASHOK KUMAR .....Petitioner

Through: Mr. S.K. Mukhi, Advocate

versus

ITO, WARD 28(1), DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC & Mr. Yojit Pareek, JSC

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **23.08.2024**

1. Pursuant to the earlier orders passed and liberty granted, the petitioner has placed on record a copy of Partnership Deed and the relevant documents pertaining to registration of the Partnership Firm. In view of the aforesaid and insofar as the preliminary objection is concerned, the same stands laid to rest.

2. Before us and as is manifest from the record, the Section 148 proceedings have come to be initiated and approval granted by the Principal Commissioner. This would, undisputedly not sustain bearing in mind the judgment rendered by the Court in **Twylight Infrastructure (P) Ltd. v. CIT** [2024:DHC:259-DB].

3. We accordingly, for the reasons assigned in the aforenoted judgment allow the instant writ petition and quash the impugned order dated 30 July 2022 passed under Section 148A(d) of the Income Tax

Act, 1961 and the notice referrable to Section 148 dated 30 July 2022 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.
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> **30.** Needless to add, the rights and contentions of both the sides will remain open, in the event the revenue triggers reassessment proceedings."

4. The writ petition is disposed of accordingly.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 23, 2024/*sk*