



\$~108

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7502/2024 & CM APPL 31264/2024**

RAMTECH CONSULTING Petitioner
Through: Mr. Salil Kapoor, Mr. Sumit
Lalchandani, Mr. Utkarsh Kr.
Gupta, Mr. Shivam Yadav and
Ms. Ananya Kapoor, Advocates

versus

ASSESSMENT UNIT, NATIONAL FACELESS
ASSESSMENT CENTRE, DELHI Respondent
Through: Mr. Sanjay Kumar and Ms.
Easha, SCs.

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

ORDER
27.05.2024

%

1. This writ petition has been preferred seeking the following reliefs:-

A. Issue a writ of and/or order and or directions in the nature of certiorari or any other appropriate writ, order or direction quashing the impugned notice dated 29.11.2023 issued under Section 270A read with Section 274 of the Act along with the impugned demand notice dated 29.11.2023 issued under Section 156 of the Act as the same are in gross violation of this Hon'ble High Court's order dated 23.11.2023 in the case of Petitioner;

B. Issue a writ of and/or order and/or direction in the nature of Prohibition commanding Respondent No. 1 to forbear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said impugned notice dated 29.11.2023 issued under Section 270A read with Section 274 of the Act along with the impugned demand notice dated 29.11.2023 issued under Section 156 of the Act and/or in any proceedings initiated thereunder for the AY 2020-21 and grant stay on the proceedings thereof;

C. Issue a writ of and/or order and/or directions in the nature of certiorari or any other appropriate writ, order or direction quashing the impugned show cause notice for penalty dated 15.04.2024 under Section 270A of the Act as the same are in gross violation of this



Hon'ble High Court's order dated 23.11.2023 in the case of Petitioner;

D. Issue any other Writ, order or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

E. To dispense with from filing certified copies of Annexures."

2. Bearing in mind the assertions that the impugned action would be in violation of the interim order that operated in W.P.(C) 15149/2023, we had accorded liberty to Mr. Kumar, learned counsel appearing for the respondent to obtain instructions.

3. Mr. Kumar, on instructions, states that the impugned penalty orders which have come to be passed in terms of the Faceless Assessment Scheme shall not be given effect to. The statement so made is recorded and accepted.

4. In view of the undisputed fact that the proceedings impugned here are stated to be in violation of the order operating on the aforesaid writ petition, we accord liberty to learned counsel for the writ petitioner to move an appropriate amendment application in the pending writ petition.

5. Subject to the aforesaid liberty being reserved, this writ petition shall stand disposed of along with pending application.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 27, 2024

p'ma