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

\+ W.P.(C) 14861/2022 & CM APPL. 45699/2022 (Interim Stay)

NEERAJ KUMAR GUPTA ..... Petitioner

Through: Mr. Aditya Kumar Garg, Adv.

versus

INCOME TAX OFFICER, & ANR. ..... Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Parth Semwal, JSC & Ms. Nupur Sharma, Advs.

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

ORDER

% **15.02.2024**

Learned counsels for parties are ad idem that the challenge in the instant writ petition is liable to succeed in light of the judgment rendered by the Court in **Twylight Infrastructure Pvt Ltd. vs. Income Tax Officer Ward 25(3) Delhi & Ors.** [2024 SCC OnLine Del 330].

Accordingly, we allow the instant writ petition and set aside the impugned order issued under Section 148A(d) of the Income Tax Act, 1961 [“**Act**”] and subsequent notice under Section 148 of the Act, both dated 31 July 2022, subject to liberty reserved in terms of paragraphs 29 & 30 of *Twylight Infrastructure Pvt Ltd.*

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J

FEBRUARY 15, 2024/kk