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

\+ W.P.(C) 14903/2022 & CM APPL. 45786/2022 (Interim Direction)

MR RAVI MITTAL ..... Petitioner
Through: Mr. Ashish Mohan, Adv.

versus

INCOME TAX OFFICER & ANR. ..... Respondents
Through: Mr. Sanjay Kumar, Ms. Easha & Ms. Hemlata Rawat, Advs.

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

O R D E R

% **09.02.2024**

We find from the order of 17 November 2022 that it had been fairly conceded that the only issue which survives was with respect to TDS referable to Section 194J of the Income Tax Act, 1961 ["**Act**"]. Since that issue is admittedly less than Rs. 50 lakhs, the initiation of proceedings impugned herein would clearly not sustain in light of the judgment rendered by the Court in **Ganesh Dass Khanna vs Income-Tax Officer & Anr.** [2023 SCC OnLine Del 7286].

We consequently allow the instant writ petition and quash the impugned order passed under Section 148A(d) and notice issued under Section 148 of the Act both dated 26 July 2022 for Assessment Year 2016-17.

The petition shall stand disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 9, 2024/kk