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

+ W.P.(C) 15052/2022

SAROJ PODDAR

.....Petitioner

Through: Ms. Prem Lata Bansal Sr. Adv.
with Mr. S. Bansal, Advs.

versus

PR CHIEF COMMISSIONER OF INCOME TAX DELHI

NEW DELHI & ANR.

.....Respondent

Through: Mr. Abhishek Maratha, Sr. SC
alongwith Mr. Parth Semiwal,
Mr. Apoorv Agarwal, Jr. SCs.
with Ms. Nupur Sharma, Mr.
Manav Goyal, Mr. Gaurav
Singh, Ms. Divya Verma and
Mr. Bhanukaran Singh Jodha,
Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

14.08.2024

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1. On hearing learned counsels for parties, we find that the issues and the challenge raised stands concluded in light of the judgment rendered by the Court in **Twylight Infrastructure (P) Ltd. v. CIT** [2024 SCC OnLine Del 330].

2. Accordingly, for the reasons assigned in the aforementioned judgment, we allow the instant writ petition and quash the impugned order dated 27 July 2022 passed under Section 148A(d) of the Income Tax Act, 1961 as well as the notice referable to Section 148 dated 27 July 2022, 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.

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.

30. Needless to add, the rights and contentions of both the sides will remain open, in the event the revenue triggers reassessment proceedings.”

3. The writ petition is disposed of accordingly.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 14, 2024/*neha*