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

+ W.P.(C) 15603/2022

APTIV COMPONENTS INDIA PRIVATE

LIMITED

.....Petitioner

Through: Mr. Neeraj Jain, Mr. Aditya
Vohra & Mr. Shashvat
Dhamija, Advs.

versus

DEPUTY COMMISSIONER OF INCOME

TAX & ANR.

.....Respondents

Through: Mr. Prashant Meharchandani,
SSC with Mr. Akshat Singh,
JSC, Ms. Ritika Vohra & Mr.
Utkarsh Kandpal, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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22.07.2024

CM APPL. 40899/2024 (Rectification Of O. D. 08-07-2024)

Bearing in mind the disclosures made, the application is allowed. The impugned order passed under Section 148A(d) of the Income Tax Act, 1961 [“Act”] and notice under Section 148 of the Act, both dated 29 July 2022 are set aside, in addition to the notice dated 30 June 2021 which had been set aside vide order dated 08 July 2024.



The order dated 08 July 2024 is modified to the above extent.
All other directions contained in the order shall remain unaltered.
Application stands disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 22, 2024/kk