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

\+ W.P.(C) 16686/2022

RANDHAWA HIRE PURCHASE PRIVATE LIMITED ..... Petitioner

Through: Mr. Sunil Kumar Mukhi & Mr. Gorivinder Singh, Advs.

versus

ITO, WARD 21(1), DELHI & ANR. ..... Respondents

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Chaudhary & Mr. Aditya Gupta, Advs.

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

O R D E R

% **28.02.2024**

Mr. Chawla, learned counsel appearing for the respondents, fairly draws our attention to 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]. Bearing in mind the legal principles enunciated and laid down in that decision, this writ petition would merit being allowed.

We do so accordingly and quash 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 30 July 2022, subject to liberty reserved in terms of paragraphs 28 to 30 of *Twylight Infrastructure Pvt Ltd.*

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J

FEBRUARY 28, 2024/kk