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

+ W.P.(C) 10577/2024 & CM APPL. 43520/2024 (Stay)

CSS SECURITY SYSTEMS PRIVATE
LIMITED

.....Petitioner

Through: Dr. Amit George, Mr. Manish
Gandhi, Mr. Dhiraj Abraham
Philip, Mr. Febin M. Varghese
& Ms. Rupam Jha, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CPC
& ANR.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC
with Mr. Sanjeev Menon, Mr.
Rahul Singh, JSCs & Mr.
Anmol Jagga, Advs.

82

+ W.P.(C) 10578/2024 & CM APPL. 43523/2024 (Stay)

CSS SECURITY SYSTEMS PRIVATE
LIMITED

.....Petitioner

Through: Dr. Amit George, Mr. Manish
Gandhi, Mr. Dhiraj Abraham
Philip, Mr. Febin M. Varghese
& Ms. Rupam Jha, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CPC
& ANR.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC
with Mr. Sanjeev Menon, Mr.
Rahul Singh, JSCs & Mr.
Anmol Jagga, Advs.

83

+ W.P.(C) 10579/2024 & CM APPL. 43524/2024 (Stay)

CSS SECURITY SYSTEMS PRIVATE
LIMITED

.....Petitioner

Through: Dr. Amit George, Mr. Manish
Gandhi, Mr. Dhiraj Abraham
Philip, Mr. Febin M. Varghese
& Ms. Rupam Jha, Advs.



versus

DEPUTY COMMISSIONER OF INCOME TAX CPC
& ANR.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC
with Mr. Sanjeev Menon, Mr.
Rahul Singh, JSCs & Mr.
Anmol Jagga, Advts.

84

+ W.P.(C) 10580/2024 & CM APPL. 43526/2024 (Stay)
CSS SECURITY SYSTEMS PRIVATE
LIMITED

.....Petitioner

Through: Dr. Amit George, Mr. Manish
Gandhi, Mr. Dhiraj Abraham
Philip, Mr. Febin M. Varghese
& Ms. Rupam Jha, Advts.

versus

DEPUTY COMMISSIONER OF INCOME TAX CPC
& ANR.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC
with Mr. Sanjeev Menon, Mr.
Rahul Singh, JSCs & Mr.
Anmol Jagga, Advts.

86

+ W.P.(C) 10620/2024 & CM APPL. 43655/2024 (Stay)
CSS SECURITY SYSTEMS PRIVATE
LIMITED

.....Petitioner

Through: Dr. Amit George, Mr. Manish
Gandhi, Mr. Dhiraj Abraham
Philip, Mr. Febin M. Varghese
& Ms. Rupam Jha, Advts.

versus

DEPUTY COMMISSIONER OF INCOME TAX CPC
& ANR.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC
with Mr. Sanjeev Menon, Mr.
Rahul Singh, JSCs & Mr.
Anmol Jagga, Advts.



CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER
% 01.08.2024

1. These writ petitions impugn demands which stand raised and pertain to Assessment Years' ["AY"] 2019-2020, 2018-2019, 2017-2018, 2021-2022 & 2020-2021. These demands emanate from assessment intimations under Section 143(1) of the Income Tax Act, 1961 pertaining to the years in question.
2. The grievance of the writ petitioner appears to be a purported failure on the part of the respondents to have duly served the intimation orders.
3. However and in our considered opinion, the same would not constitute a justifiable ground to entertain the writ petitions since undisputedly the issue on facts as well as on law stands answered against the petitioner/assessee in light of the judgment rendered in **Checkmate Services Pvt Ltd vs Commissioner of Income Tax (1)** [(2022) SCC Online SC 1423].
4. In view of the aforesaid, the writ petitions shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 1, 2024/sk