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

\+ W.P.(C) 17550/2022

DASHMESH PUBLIC SCHOOL ..... Petitioner

Through: Mr. Gaurav Tanwar, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR. ..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC.

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

<u>O R D E R</u>

% **14.03.2024**

1. Learned counsels for parties are ad idem that the challenge raised in this writ petition stands concluded in favour of the writ petitioner in light of the decision rendered by the Court in **Twylight Infrastructure (P) Ltd. v. CIT** [2024 SCC OnLine Del 330].

2. We consequently, allow the present writ petition and quash the impugned notice dated 27 May 2022 and order dated 31 August 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.
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> **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.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 14, 2024/p