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

+ W.P.(C) 2193/2018

M/S COIM INDIA PVT. LTD. Petitioner

Through: Mr. Nageswar Rao, Adv. with
Mr. Parth and Mr. Aman
Rawaria, Advs.

Versus

ADDITIONAL COMMISSIONER OF INCOME T & ANR.

..... Respondents

Through: Mr. Shlok Chandra, Sr.SC with
Ms. Madhavi Shukla and Ms.
Priya Sarkar, Jr.SCs.

62

+ W.P.(C) 2205/2018

M/S COIM INDIA PVT. LTD. Petitioner

Through: Mr. Nageswar Rao, Adv. with
Mr. Parth and Mr. Aman
Rawaria, Advs.

Versus

ADDITIONAL COMMISSIONER OF INCOME TAX &
ANR.

..... Respondents

Through: Mr. Shlok Chandra, Sr.SC with
Ms. Madhavi Shukla and Ms.
Priya Sarkar, Jr.SCs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

09.04.2024

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1. Learned counsels appearing for parties are ad idem that the instant writ petitions would deserve to be allowed and disposed of



bearing in mind the order rendered by us in ITA 269/2019 dated 19 February 2024 and which constituted the quantum appeal.

2. It is not disputed before us that the re-assessment which is assailed in the instant petitions is rested and founded on the judgment of the Income Tax Appellate Tribunal [“ITAT”] which formed the subject matter of the aforementioned appeal.

3. Since the ITAT had ultimately handed down a decision in favour of the assessee, the impugned re-assessment would not sustain.

4. We accordingly, allow the instant writ petitions and quash the impugned orders dated 20 December 2017 and impugned notices dated 28 March 2017 and 17 November 2017.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.

APRIL 9, 2024/p