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

+ **CONT.CAS(C) 1458/2024**

VALUE INFRACON INDIA PVT LTDPetitioner

Through: Mr. Vikas Tiwari, Mr. Kumar
Deepraj, Ms. Arushi Rathore
and Mr. Rachit Gupta,
Advocates.

versus

**RAM GIRISH, INCOME TAX
OFFICER & ANR.**Respondents

Through: Mr. Vipul Agrawal, SSC with
Mr. Gibran Naushad, Ms.
Sakashi Shairwal, JSCs.

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

**ORDER
12.09.2024**

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1. Mr. Agrawal, learned counsel appearing for the respondents, on instructions states that the demand notice of 09 August 2024 has been withdrawn by the respondents. Insofar as the Show Cause Notice of 21 August 2024 is concerned, we note that the same is not a demand for tax payable but one which is referable to Section 148A(b) of the Income Tax Act, 1961.
2. In view of the aforesaid, we accord liberty to the writ petitioner to move an appropriate amendment application in the present writ petition, if so chosen and advised.



3. Subject to the aforesaid, the contempt petition stands disposed of.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 12, 2024/vp