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

\+ W.P.(C) 2448/2025

PPK NEWSCLICK STUDIO PVT LTD & ANR. .....Petitioners

Through: Mr. Deva Datt Kamat, Sr. Adv. with Mr. Rohit Sharma, Mr. Nikhil Purohit, Mr. Jatin Lalwani, Mr. Harsh Pandey and Mr. Jay Rawat, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL, DELHI – I .....Respondent

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, JSC and Ms. Aditi Sabharwal, Adv.

**CORAM:**
**HON'BLE MR. JUSTICE YASHWANT VARMA**
**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR**

**O R D E R**

% **28.02.2025**

**CM APPL. 11624/2025 (Ex.) & CM APPL. 11625/2025 (Ex. Permission to file Lengthy List of Dates and Synopsis)**

1. Allowed, subject to all just exceptions.

2. The application shall stand disposed of.

**W.P.(C) 2448/2025 & CM APPL. 11623/2025 (Stay)**

3. The writ petitioner impugns the assessment order dated 31 January 2025. We bear in consideration that prior to the institution of the instant writ petition, the petitioner had approached the Supreme Court by way of a petition under Article 32 of the Constitution and which came to be dismissed on 21 February 2025 in the following

terms:

> "1. We are not inclined to entertain this writ petition under Article 32 of the Constitution of India and leave it open to the petitioners to approach the jurisdictional High Court by way of a writ petition under Article 226 of the Constitution of India. However, we make no comment on the merits, either way, of the assertions made by the petitioners.
> 3. The learned senior counsel, appearing for the petitioners, states that they would be filing a writ petition under Article 226 of the Constitution of India within one week.
> 4. The respondents are restrained from taking any coercive action against the petitioners for a period of one week.
> 5. Recording the aforesaid, the writ petition is disposed of along with pending application(s), if any."

4. Learned senior counsel appearing in support of the writ petition would seek to contend that the additions which are made by virtue of Section 68 of the Income Tax Act, 1961 would clearly not sustain since the same do not qualify the pre-conditions which would be pertinent for such additions being made to the returned income.

5. Our attention was also drawn to the previous litigation instituted by the writ petitioner in the course of assessment/reassessment proceedings which were initiated pertaining to Assessment Years ["**AYs"**] 2018-19 to 2021-22. Insofar as those writ petitions and the interim orders passed thereon are concerned, the same pertain to the initiation of reassessment proceedings with the principal contention being with respect to the validity of invocation of Section 148 of the Act.

6. We are further informed that in respect of AY 2021-22 pursuant to the completion of assessment, the petitioner has instituted an appeal which is presently engaging the attention of the Income Tax Appellate Tribunal ["**Tribunal**"].

7. In the absence of any sustainable jurisdictional challenge having been raised coupled with the fact that an identical issue is presently

engaging the attention of the Tribunal, we are of the considered opinion that we would neither be justified nor would it be appropriate for us to entertain a writ challenge at this stage and thus pre-empt the view that the appellate authority may take upon hearing respective sides. There would thus be no justification for us to either interdict that process or to render our own opinion on the merits of the additions made and which would undoubtedly have an impact on the pending appeal.

8. Insofar as the aspect of stay of demand and deposits that the petitioner may be constrained to make during the pendency of pursuing the appellate remedy goes, those are issues which are clearly separate and distinct from the challenge which stands mounted here. In case the petitioner be aggrieved by any order that the respondents may choose to pass while considering its application for stay or for placement of the demand in abeyance during the pendency of the appeal, those issues shall be open to be canvassed independently.

9. Subject to all questions on merits being kept open, including the right of the writ petitioner to assail any action taken by the respondents in purported exercise of powers to recover the demands which stand created, we dismiss the instant writ petition.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**FEBRUARY 28, 2025/nd**