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

+ W.P.(C) 3192/2025 & CM No. 14923/2025

PLANETCAST MEDIA SERVICES LIMITED LM MEDIA
SERVICES PRIVATE LIMITED NOW MERGED WITH
PLANETCAST MEDIA SERVICES LIMITEDPetitioner

Through: Mr. Kamal Sawhney & Mr. Nikhil
Agarwal, Advs.

Versus

INCOME TAX OFFICER, WARD

INTERNATIONAL TAX-2-2-1

.....Respondent

Through: Mr. Shlok Chandra, Ms. Naincy Jain &
Ms. Madhavi Shukla, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **24.03.2025**

1. The petitioner has filed the present petition, *inter alia*, praying as under:

“(a) Issue a writ of certiorari or any other appropriate writ quashing the Impugned Order dated 13.02.2025 issued for Assessment Year 2021-22 under Section 201 of the Income-tax Act, 1961 along with Impugned Demand Notice dated 13.02.2025, for being issued against a non-existent company, and hence, void, illegal and without jurisdiction.”

2. Mr. Shlok Chandra, learned counsel appearing for the Revenue, at the outset, states that he has obtained the necessary instructions. He states that the impugned notice as well as the impugned order be set aside as the same have been issued to a non-existent entity. He, however, submits that the right of the Revenue to initiate appropriate proceedings in accordance with law be reserved.



3. In view of the above, the present petition is allowed. The impugned notice as well as the impugned order is set aside. However, it is clarified that this order would not preclude the Revenue from initiating any fresh proceedings, if otherwise permissible in law.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 24, 2025

‘gsr’

Click here to check corrigendum, if any