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

+ **W.P.(CRL) 908/2025 & CRL.M.A. 8529-30/2025**

UMESH RANA

.....Petitioner

Through: Ms. Apurva Singhal, Mr. Akshay
Kumar and Mr. Prashant, Advocates.

versus

STATE GOVT. OF NCT OF DELHI AND ANR.....Respondents

Through: Mr. Amol Sinha, ASC (criminal) for
the State.

Mr. Puneet Rai and Mr. Ashvini
Kumar, Advocates for R-2.

CORAM:

HON'BLE MR. JUSTICE AMIT SHARMA

ORDER

20.03.2025

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1. This hearing has been done through hybrid mode.
2. The present petition under Article 226 of the Constitution of India read with Section 528 of the Bharatiya Nagarik Suraksha Sanhita, 2023 seeks following prayers:-

“a. Quash the impugned proceedings Ct Case NO. 10154/2019 initiated against the petitioner under Section 276CC of the Income Tax Act, 1961, on the grounds of lack of willful default and absence of taxable income for the relevant assessment year;

b. Declare that the petitioner's non-filing of the return was neither willful nor in contravention of the provisions of the Income Tax Act, 1961, given the absence of any taxable income;

c. Grant relief from all penal actions and further prosecution, recognizing that the petitioner acted in good faith and provided appropriate explanations for the transactions in question;

d. Direct the respondents to refrain from taking any coercive action against the petitioner in respect of the impugned proceedings;

e. Pass any other or further orders as this Hon'ble Court may deem fit and proper in the interest of justice, equity, and fairness.”



3. Learned counsel appearing on behalf of the petitioner seeks leave to withdraw the present petition with liberty to raise contentions during the course of the proceedings before the learned Trial Court.
4. Leave and liberty granted.
5. The present petition is dismissed as withdrawn and disposed of accordingly.
6. Pending application(s), if any, also stand disposed of.

AMIT SHARMA, J

MARCH 20, 2025/sn/sc

Click here to check corrigendum, if any