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

\+ W.P.(C) 12698/2024, CM APPL. 52865/2024

SABENA PURI (THROUGH CONSTITUTED POWER OF ATTORNEY HOLDER MR. DILIP BHAGTANI).....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with Ms. Mansa Anand, Mr. Sohum Dua, Mr. Abhyudaya Bajpayee and Mr. Vikram Chowdhary, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR. .....Respondents

Through: Mr. Ruchir Bhaita, SSC with Mr. Anant Mann and Mr. P. Gupta, JSCs

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 16.09.2025

1. Pursuant to the order dated 28.08.2025, Mr. Ruchir Bhatia has received instructions from the Deputy Commissioner of Income Tax, Central Circle, 20, New Delhi vide the communication dated 15.09.2025. The same reads as under:-

> *"2. A search and seizure action under Section 132 of the Act was conducted in the case of Moser Bear Group and others on 07.04.2019. During the course of the search and seizure action at 43B, Okhla Phase-III, New Delhi, certain incriminating documents (pages from 01 to 92 of Annexure A-1') related to purchase of land and payments in cash were found and seized.*
> *3. On the basis of the above information, and after recording satisfaction note, notice(s) u/s 153C were issued to the aforesaid assessee for the AY-2014-15 to 2020-21 on 31.03.2024.*
> *4. In response to the notice(s) u/s 153C, the petitioner filed writ petitions (W.P.(C) 12698/2024) for the AYs 2015-16 to 2020-21 before Hon'ble Delhi High Court, challenging the legality of notice(s) u/s 153C issued in her case.*
> *4(a). In response to the writ petitions, your office requested the department to submit para-wise comments with respect to the*

writ petition. In response to the same, a note was shared with you vide letter F. No. DCIT/CC-20/2025-26/434 dated 12.08.2025 stating that in absence of any incriminating material, the case of the assessee shall be completed on last assessed income without making any additions.

4(b). Further, the Hon'ble Delhi High Court vide order 28.08.2025 has directed you to seek instructions from the department on whether the notice under section 153C of the Act will be withdrawn/ dropped.

4(c). In this regard, it is stated that the case of the assessee was re-opened u/s 153C of the Act according to the law in force at the time of issuance of notice. However, in compliance of the judgements delivered in the cases of M/s Abhisar Buildwell Pvt Ltd, M/s UK Paints (Overseas) Ltd. & Saksham Commodities Ltd., and in the absence of incriminating material in the case of the Petitioner/assessee, the assessment proceeding will be dropped.

5.The above is for your kind information and necessary action."

2. According to him, as per his instructions, in the absence of the incriminating material in the case of petitioner, the assessment proceedings will be dropped. If that be so, we by taking on record the stand taken by the respondents vide the aforesaid communication, to drop the proceedings, direct appropriate order(s) be passed within a period of three weeks from today.

3. In the eventuality, the order(s) is not passed within three weeks, liberty shall be with the petitioner to file an application seeking revival of the writ petition.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 16, 2025

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