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

+ W.P.(C) 5068/2026, CM APPL. 24827/2026, CM APPL. 24828/2026

MASON INFRASTRSTRUCTURE PVT LTDPetitioner

Through: Mr. Samyak Jain, Adv.

versus

ITO, WARD 16(3) AND ORS.Respondents

Through: Mr. Shlok Chandra, Senior Standing Counsel, Ms. Naincy Jain and Ms. Madhavi Shukla, JSCs and Mr. Udit Dad, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **16.04.2026**

1. By way of present writ petition, the petitioner has challenged the assessment order dated 08.03.2026 passed for the Assessment Year (AY) 2015-16.

2. Learned counsel for the petitioner invited Court's attention towards the order dated 19.12.2024 passed by this Court in petitioner's Writ Petition No. 17530/2024 AY 2015-16 and argued that the impugned assessment order dated 08.03.2026 which has been passed by the Jurisdictional Assessing Officer(JAO) is clearly in conflict with the order passed by this Court.

3. Learned Counsel submitted that not only the impugned order deserves to be quashed but appropriate action also needs to be taken against the AO as per the provision of Contempt of Courts Act, 1971.

4. Mr. Shlok Chandra, learned Senior Standing Counsel at the outset



submitted that due to some communication gap or misconception, the earlier order dated 19.12.024 could not be communicated or brought to the notice of the JAO and hence, the impugned order came to be passed inadvertently.

5. He fairly conceded that since the order has been passed due to misconception, the same be set aside.

6. While appreciating Mr. Chandra for the fair stand he has taken, we hereby quash and set aside the order dated 08.03.2026 and demand notice of even date, which are in the teeth of order dated 19.12.2024 passed by this Court in the case of very same assessee.

7. The petition stands allowed accordingly.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 16, 2026/ss