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

\+ W.P.(C) 13979/2024 & CM APPL. 58487/2024

KUNTE & DRABU CONSULTANTS PVT. LTD.....Petitioner

Through: Mr. Aseem Chawla, Sr. Adv. with Mr. Satyen Sethi, Mr. Artatrana Panda, Ms. Pratishtha Chaudhary and Mr. Kavya Garg, Advs.

versus

INCOME TAX OFFICER, WARD 14(3), & ORS......Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V.K.Saksena and Ms. Hemalata Rawat, JSCs

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **11.03.2026**

1. Mr. Aseem Chawla, learned Senior Counsel for the petitioner at the outset submitted that the issue involved in the present writ petition is squarely covered by the judgment dated 17.01.2025 passed by the Division Bench of this Court in petitioner's own case [W.P.(C) No. 5178/2024].

2. While asserting that except for the Assessment Year, there is no factual difference, he prayed that the present writ petition be also allowed and similar relief, as had been granted vide judgment dated 17.01.2025, be granted in this case as well.

3. Mr. Anurag Ojha, learned Senior Standing Counsel for the Department has not been able to distinguish the case in hands from the

above referred case decided by this Court on 17.01.2025.

4. We are therefore, persuaded to allow the present writ petition, which pertains to Assessment Year 2018-19.

5. Writ petition is allowed.

6. The impugned order dated 28.08.2024 passed under Section 148A(d) of the Income Tax, 1961(*hereinafter referred to as 'the Act of 1961'*) for Assessment Year 2018-19 so also the notice of even date issued under Section 148 of the Act of 1961 are hereby quashed.

7. Pending application stands disposed of.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 11, 2026/*cd*