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

+ W.P.(C) 5564/2025

DREAMFORT DEVELOPERS PRIVATE LIMITED.....Petitioner

Through: Mr Nitin Kanwar with Ms Parul Kanwar, Mr Rajiv Kumar, Mr Dushyant Nayak, Mr Jitendra Kumar and Mr Shivam Jain, Advocates.

versus

INCOME TAX OFFICER & ORS.Respondents

Through: Mr Gaurav Gupta, SSC with Mr Shivendra Singh and Mr Yojit Pareek, JSCs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **29.04.2025**

CM APPL. 25314/2025

1. Exemption allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 5564/2025 and CM APPL. 25313/2025

3. The petitioner has filed the present petition, *inter alia*, challenging the constitutional vires of Explanation 2 to Section 148 of the Income Tax Act, 1961 [**the Act**]. It is stated that the batch of matters involving similar issue is now pending before this court and is listed on 28.05.2025.
4. Accordingly, list the present petition on the said date, that is, 28.05.2025.
5. It is well settled that the statutory provision is presumed to be



constitutionally valid until it is struck down, and therefore, we do not consider it apposite to pass any interim order in favour of the petitioner on an assumption that Explanation 2 to Section 148 of the Act falls foul of Article 14 of the Constitution of India as contended by the petitioner.

6. Insofar as the other issues are concerned, there is no cavil that the petitioner has the statutory remedy of an appeal in respect of the impugned order. It is open for the petitioner to avail of the appellate remedy in respect of all other issues that are sought to be raised in the petition can be agitated.

7. Issue notice confined to the challenge to the constitutional vires of Section 148 of the Act.

8. Mr Gupta, the learned counsel for the Revenue accepts notice and submits that if it is necessary, he will file an affidavit within a period of three weeks from date. Rejoinder thereto, if any, be filed before the next date of hearing.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 29, 2025/tr

Click here to check corrigendum, if any