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

\+ W.P.(C) 6728/2024, CM Nos.27987/2024 & 13954/2025 (Early hearing)

JASMOHAN SINGH .....Petitioner

Through: Mr. Mayank Nagi & Mr. Tarun Singh, Advs.

Versus

DY DIRECTOR OF INCOME TAX INVESTIGATION UNIT 4 4 NEW DELHI .....Respondent

Through: Mr. Debesh Panda, Adv.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 25.03.2025

CM APPL. 9105/2025

1. The Revenue has filed the present application, *inter alia*, praying that directions be issued for permitting the penalty proceedings to be completed before the same become time barred from 31.03.2025.

2. Mr. Panda, learned counsel appearing for the Revenue submits that by an order dated 10.05.2024, this court granted a stay order to the extent that final assessment dated 30.03.2024, which was impugned in the present appeal shall remain stayed. He further submits that there is no stay regarding the penalty proceedings and the present application was filed by way of abundant caution. He states, on instructions, that given that the final assessment order has been stayed and the time available for completing the proceedings expires on 31.03.2025, a complete stay may be granted so that the Revenue is not prejudiced in completing the proceedings, if and when the stay order is vacated.

3. In view of the above, we dispose of the present application by

directing that the stay order dated 10.05.2024 will also operate qua the penalty proceedings.

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4. List on 25.04.2025, the date already fixed.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 25, 2025

'gsr'

Click here to check corrigendum, if any