$~80, 96 and 97

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

\+ W.P.(C) 8020/2024 & CM APPL. 32991/2024

OXFAM INDIA ..... Petitioner

Through: Mr.Sachit Jolly, Mr.Rishabh Malhotra. Ms.Soumya Singh and Ms.Disha Jham, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 14, DELHI & ANR. ..... Respondents

Through: Mr.Zoheb Hossain, Spl Counsel with Mr.Vipul Agrawal, Sr.SC and Mr.Sanjeev Menon, Jr.SC.

96

\+ W.P.(C) 8062/2024 & CM APPL. 33257/2024

OXFAM INDIA ..... Petitioner

Through: Mr.Sachit Jolly, Mr.Rishabh Malhotra. Ms.Soumya Singh and Ms.Disha Jham, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 14 & ANR. ..... Respondents

Through: Mr.Zoheb Hossain, Spl Counsel with Mr.Vipul Agrawal, Sr.SC and Mr.Sanjeev Menon, Jr.SC.

97

\+ W.P.(C) 8063/2024 & CM APPL. 33259/2024

OXFAM INDIA ..... Petitioner

Through: Mr.Sachit Jolly, Mr.Rishabh Malhotra. Ms.Soumya Singh and Ms.Disha Jham, Advs.

versus

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DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 14, DELHI & ANR. ..... Respondents

Through: Mr.Zoheb Hossain, Spl Counsel with Mr.Vipul Agrawal, Sr.SC and Mr.Sanjeev Menon, Jr.SC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **29.05.2024**

CM APPL. 32992/2024 (Exemption) in W.P.(C) 8020/2024
CM APPL. 33258/2024 (Exemption) in W.P.(C) 8062/2024
CM APPL. 33260/2024 (Exemption) in W.P.(C) 8063/2024

Allowed, subject to all just exceptions.

The applications are disposed of.

W.P.(C) 8020/2024 & CM APPL. 32991/2024
W.P.(C) 8062/2024 & CM APPL. 33257/2024
W.P.(C) 8063/2024 & CM APPL. 33259/2024

1. Notice. Since the respondents are duly represented by Mr. Hossain, learned counsel, let a reply be filed within a period of four weeks. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. Let these matters be called again on 25.09.2024.

3. We take note of the position which prima facie emerges from the record and of the entire action of the assessment being founded on the cancellation of registration under Section 12A of the Act which forms subject matter of challenge in W.P.(C) 15287/2023 and other connected writ petitions.

4. Since the edifice of the reassessment is based on the order of

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cancellation of registration which forms subject matter of contestation, we are of the opinion that in light of the interim order which operates on the aforenoted writ petitions, it would be appropriate to provide for the following interim arrangement.

5. We consequently provide that while it would be open for the respondents to proceed further with the reassessment proceedings, any order adverse to the writ petitioner, if passed, shall not be given effect to till the next date of listing.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 29, 2024/MJ

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