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

+ W.P.(C) 8291/2024

MEERA GUPTA

..... Petitioner

Through: Mr. Aditya Kumar Garg, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

CENTRAL CIRCLE 19 (1) AND ORS Respondents

Through: Mr. Sanjay Kumar & Ms. Easha
Kadian, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

30.05.2024

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CM APPL. 34039/2024 (Ex.)

1. Allowed subject to all just exceptions.
2. Application stands disposed of.

W.P.(C) 8291/2024 & CM APPL. 34038/2024 (Stay)

3. Notice. Since the respondent is duly represented by Mr. Kumar, learned counsel, let a reply be filed within a period of six weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.
4. Let the matter be called again on 27.09.2024.
5. Prima facie we find ourselves unable to sustain the reassessment action bearing in mind the undisputed fact that the earlier search assessment came to be annulled with the Income Tax Appellate Tribunal resting its decision on the judgments rendered in **Principal Commissioner of Income Tax vs Abhisar Buildwell**



[(2024) 2 SCC 433] and **Commissioner of Income-tax vs. Kabul Chawla** [2015 SCC OnLine Del 11555].

6. The present action is based solely on certain observations as appearing in *Abhisar Buildwell*. We take note of an identical challenge which has been entertained in WP(C) 3585/2024.

7. Accordingly, and for the aforesaid reasons, we restrain the respondents from taking further steps pursuant to the impugned order passed under Section 148A(d) of the Income Tax Act, 1961 [“Act”] and notice under Section 148 of the Act, both dated 21 February 2024.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 30, 2024/kk