$~24, 25, 40 & 41

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

\+ W.P.(C) 8372/2024

WISMORE EQUITY PVT LTD ..... Petitioner
Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSISTANT COMMISSONER OF INCOME TAX ..... Respondent
Through: Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs, Mr. Vineet Gupta, Mr. Ojaswa Pathak & Mr. Anaunttta Shankar, Advs.

25

\+ W.P.(C) 8375/2024

WISMORE EQUITY PVT LTD ..... Petitioner
Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSISTANT COMMISSONER OF INCOME TAX CENTRAL CIRCLE 13 NEW DELHI AND ANR ..... Respondents
Through: Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs, Mr. Vineet Gupta, Mr. Ojaswa Pathak & Mr. Anaunttta Shankar, Advs.

40

\+ W.P.(C) 8545/2024

WISMORE EQUITY PVT LTD ..... Petitioner
Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSISTANT COMMISSONER OF INCOME TAX CENTRAL CIRCLE 13 NEW DELHI AND ANR
..... Respondents

Through: Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs, Mr. Vineet Gupta, Mr. Ojaswa Pathak & Mr. Anaunttta Shankar, Advs.

41

\+ W.P.(C) 8547/2024

WISMORE EQUITY PVT LTD ..... Petitioner

Through: Mr. Kapil Goel & Mr. Sandeep Goel, Advs.

versus

ASSISTANT COMMISSONER OF INCOME TAX, CENTRAL CIRCLE 13 NEW DELHI AND ANR
..... Respondents

Through: Ms. Zehra Khan, Mr. Vikramaditya Singh, JSCs, Mr. Vineet Gupta, Mr. Ojaswa Pathak & Mr. Anaunttta Shankar, Advs.

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

O R D E R

% 31.05.2024

CM APPL. 34488/2024 in W.P.(C) 8372/2024
CM APPL. 34495/2024 in W.P.(C) 8375/2024
CM APPL. 35032/2024 in W.P.(C) 8545/2024
CM APPL. 35035/2024 in W.P.(C) 8547/2024

1. Allowed, subject to all just exceptions.

2. Applications are disposed of.

W.P.(C) 8372/2024 & CM APPL. 34487/2024 (Stay)

W.P.(C) 8375/2024 & CM APPL. 34494/2024 (Stay)
W.P.(C) 8545/2024 & CM APPL. 35031/2024 (Stay)
W.P.(C) 8547/2024 & CM APPL. 35034/2024 (Stay)

3. Notice. Since the respondents are duly represented by learned counsel, let a reply be filed within a period of three weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

4. Let the matters be called again on 20.08.2024 alongwith WP(C) 1023/2024.

5. We take note of an identical challenge which stood raised to Explanation 2 to Section 148 of the Income Tax Act, 1961 in the aforenoted writ petition and while entertaining the same, the interim protection which had been provided.

6. We, accordingly, provide that while it shall be open for the respondents to proceed further in terms of the impugned notices, any orders 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 31, 2024/kk