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

+ **W.P.(C) 8194/2025 & CM APPL. 35879/2025**

**NIRALA HOUSING PRIVATE LIMITED**

.....Petitioner

Through: Mr. Sumit Lalchandani, Ms. Ananya  
Kapoor, Mr. Utkarsa Gupta,  
Advocates.

versus

**JOINT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE,  
CENTRAL RANGE 1 DELHI & ANR.**

.....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr.  
Anant Mann, JSC and Mr. P. Gupta,  
JSC for Revenue.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE TEJAS KARIA**

**ORDER**

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**30.05.2025**

**CM APPL. 35880/2025**

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

**W.P.(C) 8194/2025 & CM APPL. 35879/2025**

3. Issue notice. Mr. Bhatia, the learned counsel appearing for the Revenue accepts notice.
4. The petitioner has already filed an appeal on a substantive addition which is pending. It is also contended by the petitioner that the assessments on which the penalty is based, is beyond limitation. The learned counsel appearing for the Revenue requests for some time to take instructions.



5. In the meanwhile, the penalty proceedings which are impugned in the present petition are stayed till the next date of hearing.
6. List on 09.07.2025.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**MAY 30, 2025/sms**

*Click here to check corrigendum, if any*