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

\+ W.P.(C) 10656/2024

QUICK INFOTECH SOLUTION PRIVATE LIMITED
.....Petitioner

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Mr. Utakrsh Gupta and Ms. Ananya Kapoor, Advs.

versus

INCOME TAX OFFICER WARD 20 (3) DELHI & ANR.
.....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Pratyaksh Gupta, Advocate

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% 02.08.2024

CM APPL. 43855/2024 (Exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 10656/2024 & CM APPL. 43854/2024 (Stay)

1. Notice. Since the respondents are duly represented by Mr. Mann, 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.

2. Let the writ petition be filed on 20.11.2024.

3. Prima facie, we find ourselves unable to sustain the initiation of reassessment bearing in mind the undisputed fact that for the

Assessment Year in question, the notice under Section 148 of the Income Tax Act, 1961 ["**Act**"] issued by the authorities in Uttar Pradesh, was ultimately dropped.

4. We also take note of the fact that the said assessment ultimately came to be concluded in favour of the writ petitioner. The respondents have been unable to sustain the validity of the impugned notice in the present matter, since the reasons assigned are conceded to be identical. The matter requires consideration.

5. We accordingly restrain the respondents from taking further steps pursuant to the impugned order passed under Section 148A(d) and notice under Section 148 of the Act, both dated 16 April 2024.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

AUGUST 2, 2024
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