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

\+ W.P.(C) 10526/2025

PRABIR PURKAYASTHA .....Petitioner

Through: Mr. Rohit Sharma, Mr. Nikhil Purohit, Mr. Latin Lalwani, Advs.

versus

UNION OF INDIA AND ORS. .....Respondent

Through: Ms. Manisha Agarwal Narain, CGSC, Mr. Nipun Jain, Advs. for R-1&2.
Mr. Puneet Rai, SSC, Mr. Ashvini Kr., Mr. Rishabh Nangia, Mr. Gibran JSC, Advs. for IT Dept.

**CORAM:**
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**
**HON'BLE MR. JUSTICE SAURABH BANERJEE**

**O R D E R**

**% 23.07.2025**

**CM APPL. 43661/2025(long list of dates)**

1. For the reasons stated in the application, the same is allowed.

2. The application stands disposed of.

**CM APPL. 43660/2025(Exemption)**

3. Exemption is allowed, subject to all just exceptions.

4. The application stands disposed of.

**W.P.(C) 10526/2025 CM APPL. 43659/2025(Stay)**

5. This petition has been filed with the following prayer:

> *"A. To direct the Respondents to condone the delay in filing of the income tax return for the AY 2023-24 and take them on record in view of Judgment dated 24.08.2023 passed in WP(C) 15019 of 2022 without any interest, penalty, fee or any other punitive action against the Petitioner or its trustee(s);*
>
> *B. To pass any other order(s)/direction(s) as this Hon'ble court may deem fit and proper under the facts and circumstances*

*of the present case and in the interest of justice."*

6. In effect, the petitioner is challenging the order dated 19.06.2025 and notice under section 148 of the Income Tax Act, 1961. The learned counsel for the petitioner has drawn our attention to order passed by this Court in a writ petition being W.P.(C) No. 13848/2024 filed by the petitioner herein, which is with regard to the Assessment Year (AY) 2020-21 and the same is pending consideration. Whereas, the challenge in this petition is with regard to the AY 2019-20. He submits that the facts with regard to both the assessment years are identical. He states this Court had passed an interim order to the extent that the respondents are at liberty to proceed with the assessment proceedings but assessment order passed, if adverse to the petitioner the same shall not be given effect to, till the next date of hearing. He states similar order be passed in this case as well.

7. Noting the aforesaid submission, issue notice. Mr. Puneet Rai accepts notice on behalf of the respondents. Counter affidavit be filed within four weeks and rejoinder within two weeks thereafter.

8. List on 19.11.2025 when the W.P.(C) No.13848/2024 is said to be listed before the Court. We direct that the proceedings pursuant to the impugned notice dated 19.06.2025 may continue, however, if the assessment order passed, is adverse to the petitioner, the same shall not be given effect to till the next date of hearing.

**V. KAMESWAR RAO, J**

**SAURABH BANERJEE, J**

**JULY 23, 2025**/*tg*