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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 11423/2025
+ W.P.(C) 11427/2025
BOOKING.COM

.....Petitioner
Through: Mr. Ajay Vohra Sr. Adv. with Mr.
Rajeev Mishra and Mr. Sanond
Ramkrishan, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondents
Through: Mr. Puneet Rai, Sr. SC, Mr. Ashvini
Kumar, Mr. Rishabh Nangia and Mr.
Gibran, JSCs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **01.08.2025**

CM APPL. 46745/2025 (Exemption) in W.P.(C) 11423/2025 :

CM APPL. 46753/2025 (Exemption) in W.P.(C) 11427/2025 :

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

W.P.(C) 11423/2025 and CM APPL. 46744/2025 (Stay)

W.P.(C) 11427/2025 and CM APPL. 46752/2025 (Stay)

3. At the outset, Mr. Ajay Vohra, learned Senior Advocate has drawn our attention to an order dated 24.07.2025 passed by this Court in writ petitions being W.P.(C) 10674/2025 and W.P.(C) 10685/2025 filed by the petitioner itself for the assessment years 2017-18 and 2016-17, wherein this court had issued notice.
4. Issue notice. Mr. Puneet Rai, learned counsel for the Revenue accepts notice. Counter affidavit be filed within four weeks from today. Rejoinder



within one week thereafter.

5. We have been informed that reassessment proceedings have been initiated. It is made clear that the reassessment proceedings may continue but any order, which is passed adverse to the petitioner shall not be given effect to, till the next date of hearing.

6. Renotify on 23.09.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 01, 2025
dd