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

\+ W.P.(C) 13095/2024 & CM APPL. 54732/2024 (Interim Relief)

MEENAKSHI BINDLISH .....Petitioner

Through: Mr. Ishan Garg, Adv.

versus

INCOME TAX OFFICER WARD 54(1),DELHI .....Respondent

Through: Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC.

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

ORDER

% **18.09.2024**

CM APPL. 54733/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 13095/2024 & CM APPL. 54732/2024 (Interim Relief)

1. Notice. Since the respondent is duly represented, let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. Prima facie, we find merit in the challenge which stands raised bearing in mind that the search was conducted on 10 September 2022 and a hand over in terms of Section 153C of the Income Tax Act, 1961 [‘**Act**’] was made on 22 August 2024.

3. It is in the aforesaid backdrop that learned counsel for the writ petitioner places reliance upon the decision rendered by the Court in **Flowmore Limited vs. Deputy Commissioner of Income Tax,**

Central Circle 28, New Delhi & Anr. [W.P.(C) 3738/2024]. Matter requires consideration.

4. We accordingly and till the next date of listing, restrain the respondents from taking further steps pursuant to the impugned notice issued under Section 148 of the Act dated 30 August 2024.

5. Let the matter be called again on 09.01.2025.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 18, 2024/RW