



\$~111

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

+ **W.P.(C) 13910/2025 CM APPL. 56964/2025**

SAHARA INDIA COMMERCIAL CORPORATION LTD

.....Petitioner

Through: Mr. Percy J. Pardiwala, Sr. Adv. with
Mr. Satyen Sethi, Mr. Arta Tran
Panda and Mr. Sanjeev Kumar Gupta,
Advs.

versus

**DY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 1
DELHI & ANR.**

.....Respondent

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Mann, Mr. P. Gupta, JSCs.

**CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER
10.09.2025**

%

CM APPL. 56965/2025 (Exem)

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

W.P.(C) 13910/2025 and CM APPL. 56964/2025

3. This petition has been filed with the following prayers :

“(a) a Writ of Certiorari or a Writ in the nature of Certiorari or any other Writ, Order or Direction under Article 226 of the Constitution of India quashing and/or setting aside the impugned notice under Section 148 dated 16.06.2025 (Annexure P-1) and the impugned order under Section



148A(3) of the Act dated 16.06.2025, for the assessment year 2019-20 (Annexure P-2);

(b) a Writ of Prohibition or a Writ in the nature of Prohibition or any other Writ, Order or Direction under Article 226 of the Constitution of India directing Respondents No. 1 and 2 not to take any action in : furtherance to the impugned notice under Section 148 of the Act dated 16.06.2025 (Annexure P-1) and impugned order dated 16.06.2025 (Annexure P-2) during the pendency of this petition;

(c) To pass ad-interim orders in terms of prayer (b) above”

4. Issue notice. Mr. Ruchir Bhatia, accepts notice for respondents who seeks and is allowed two weeks’ time to take instructions.
5. At his request, renotify on 25.09.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 10, 2025

ss