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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 14778/2025 & CM APPL. 60795/2025**
TIRUPATI CEMENT PRODUCTSPetitioner

Through: Ms. Surbhi Chandra, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX OFFICER
CENTRAL CERCLE 8 DELHI & ORS.Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Viplav Acharya, Ms. Priya Sarkar, JSCs and Mr. Utkarsh Tiwari and Mr. Anugrah Dwivedi, Advs. for respondent/Revenue
Ms. Sangita Malhotra, SPC for R-3/UOI

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

ORDER
23.09.2025

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CM APPL. 60796/2025 (Exemption)

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

W.P.(C) 14778/2025

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

“1. Issue a writ of certiorari or writ of mandamus or appropriate writ, direction or order
2. Issue a writ of certiorari or any other appropriate writ, order or direction quashing the



impugned notice dated 31.01.2025 issued under Section 148 of the Act for A.Y. 2016-17;

3. Issue a writ of certiorari or any other appropriate writ, order or direction quashing the impugned order dated 28.07.2025 disposing of the Petitioner's objections;

4. Issue a writ of prohibition or any other appropriate writ, order or direction restraining the Respondents from taking any further action pursuant to the impugned notice and order.

4. Ms. Priya Sarkar, learned counsel appearing for the respondent/Revenue seeks time to take instructions.

5. At her request, renotify on 13.10.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 23, 2025

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