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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 14850/2025 CM APPL. 61112/2025

CHEIL INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr Salil Kapoor, Mr Sumit
Lalchandani and Ms Ananya Kapoor,
Advocates.

versus

**DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE 4(2), DELHI**

.....Respondent

Through: Mr Sanjay Kumar, SSC, Ms Monica
Benjamin and Ms Esha, JSCs

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

29.10.2025

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

“A. Issue a writ of and/or order and or directions in the nature of certiorari or any other appropriate writ, order or direction quashing the impugned notice dated 21.03.2025 issued under Section 148A(1) of the Act and the order dated 30.06.2025 passed under Section 148A(3) of the Act along with the notice dated 30.06.2025 issued under Section 148 of the Act for AY 2021-22 and the proceedings initiated pursuant thereto;

B. Issue a writ of and/or order and/or direction in the nature of Prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the impugned notice dated 30.06.2025 issued under Section 148 of the Act and/or in any proceedings initiated thereunder for the AY 2021-22, and grant stay on the reassessment proceedings;”

2. Issue notice. Mr Sanjay Kumar, learned SSC for the Revenue/



respondent accepts notice.

3. Let the counter affidavit be filed within a period of three weeks from today. Rejoinder thereto, be filed within a period of two weeks thereafter.
4. It is made clear that the respondent shall be within its rights to continue with the reassessment proceedings and pass a reassessment order. In case any order adverse to the petitioner is passed, the same shall not be given effect to, till the next date of hearing.
5. Renotify on 27.04.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 29, 2025

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