$~70,71, 72, & 81

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

\+ **W.P.(C) 14962/2025**

\+ **W.P.(C) 14963/2025**

\+ **W.P.(C) 14966/2025**

\+ **W.P.(C) 14970/2025**

BOANG TECHNOLOGY PVT LTD .....Petitioner

Through: Mr Prashant Meherchandani, Mr Arijit Ghosh, and Ms Kanika Jain, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 & ORS. .....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC, Mr. Anshuman Jindal, Advocates.

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

O R D E R

% **04.12.2025**

CM APPL. 76546/2025(direction) in W.P.(C) 14962/2025;
CM APPL. 76558/2025(direction) in W.P.(C) 14963/2025;
CM APPL. 76551/2025(direction) in W.P.(C) 14966/2025;
CM APPL. 76569/2025(direction) in W.P.(C) 14970/2025;

1. The petitioner/applicant moves these applications for directions with the common identical prayer, for the respective Assessment Years as under:-

> *"(a) Direct Respondent No.1 not to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Act for AY 2022-23; and/or"*
>
> *"(a) Direct Respondent No. 1 not to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Act for AY 2018-19; and/or"*

> *"(a) Direct Respondent No. 1 not to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Act for AY 2020-21; and/or"*
>
> *"(a) Direct Respondent No. 1 not to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Act for AY 2019-20; and/or"*

2. These applications have been moved in respect of different Assessment Year (AY) 2022-23; 2018-19; 2020-21; and 2019-20 in W.P.(C) 14962/2025; W.P.(C) 14963/2025; W.P.(C) 14966/2025 and W.P.(C) 14970/2025 respectively.

3. Issue notice. Mr Shlok Chandra, learned SSC for the respondents accepts notice.

4. Suffice to state that the respondents shall be at liberty to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Income Tax Act, 1961 (the Act) in respect of relevant AY, but if any order adverse to the petitioner is passed, the same shall not be given effect to, till the next date of hearing.

5. The applications stand disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 04, 2025

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