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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 14952/2025
+ W.P.(C) 14968/2025
BOANG TECHNOLOGY PVT LTD

.....Petitioner

Through: Mr. Prashant Meharchandani, Mr.
Arjijit Ghosh and Ms Kanika Jain,
Advs.

versus

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

.....Respondent

Through: Mr. Shlok Chandra, Sr. Std. Counsel
with Ms. Naincy Jain, Ms. Madhavi
Shukla, Jr. SCs.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MS. JUSTICE MINI PUSHKARNA

ORDER

% **05.12.2025**

CM APPL. 76924/2025 in W.P.(C) 14952/2025

CM APPL. 76907/2025 in W.P.(C) 14968/2025

1. These applications have been filed with the following prayers :

“CM APPL. 76924/2025

(a) Direct Respondent No. 1 not to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Act for AY 2017-18; and/or

(b) Pass any other or further orders as deemed fit by this Hon'ble Court in the interests of justice.

CM APPL. 76907/2025

(a) Direct Respondent No. 1 not to proceed with the show-cause notices dated 29.08.2025 for penalty proceedings under Section 270A, 271AA and 271BA for assessment year 2021-22;



and/or

(b) Pass any other or further orders as deemed fit by this Hon'ble Court in the interests of justice."

2. Ms Naincy Jain JSC accepts notice.
3. It is made clear that the respondents are within their right to continue with the penalty proceedings. If any order is passed adverse to the petitioner, the same shall not be given effect to till the next date of hearing.
4. Applications are disposed of.
5. List the petitions on the date already fixed i.e. 29.01.2026.

V. KAMESWAR RAO, J

MINI PUSHKARNA, J

DECEMBER 5, 2025

dd