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

+ **W.P.(C) 15983/2025**

+ **W.P.(C) 16010/2025**

+ **W.P.(C) 16049/2025**

GREEN FORTUNE COMMUNICATIONS PVT LTDPetitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CENTRAL CIRCLE 30 DELHI & ORS.Respondents

Through: Mr Abhishek Maratha, SSC, Mr
Apoorv Aggarwal, Mr Parth Samwal,
JSCs, Ms Nupur Sharma, Mr Gaurav
Singh, Mr Bhanukaran Singh Jodha,
Ms Muskan Goel, Mr Himanshu
Goel and Mr Nischay Purohit,
Advocates

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **04.12.2025**

CM APPL. 76565/2025 (direction) in W.P.(C) 15983/2025;

CM APPL. 76545/2025 (direction) in W.P.(C) 16010/2025;

CM APPL. 76539/2025 (direction) in W.P.(C) 16049/2025;

1. The petitioner/applicant moves these applications for directions with
the common identical prayer:-

*“(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 2019-20; 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”

2. These applications have been moved in respect of different Assessment Year (AY) 2022-23; 2019-20; and 2018-19 in W.P.(C) 15983/2025; W.P.(C) 16010/2025; and W.P.(C) 16049/2025 respectively.
3. Issue notice. Mr Abhishek Maratha, 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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