$~61, 66 to 74, 93 to 94 and 97

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

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

\+ W.P.(C) 16009/2025

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

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

\+ W.P.(C) 16052/2025

\+ W.P.(C) 16060/2025

GREEN FORTUNE COMMUNICATIONS PVT LTD

.....Petitioner

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

versus

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

.....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

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

**O R D E R**

% **16.10.2025**

**CM APPL. 65401/2025 in W.P.(C) 15983/2025**
**CM APPL. 65607/2025 in W.P.(C) 16009/2025**
**CM APPL. 65609/2025 in W.P.(C) 16010/2025**
**CM APPL. 65755/2025 in W.P.(C) 16049/2025**

**CM APPL. 65761/2025 in W.P.(C) 16052/2025**
**CM APPL. 65777/2025 in W.P.(C) 16060/2025**

1. Exemptions allowed, subject to all just exceptions.

2. The applications are disposed of.

**W.P.(C) 15983/2025, CM APPL. 65400/2025**
**W.P.(C) 16009/2025, CM APPL. 65606/2025**
**W.P.(C) 16010/2025, CM APPL. 65608/2025**
**W.P.(C) 16049/2025, CM APPL. 65754/2025**
**W.P.(C) 16052/2025, CM APPL. 65760/2025**
**W.P.(C) 16060/2025, CM APPL. 65776/2025**

3. Learned counsel for the petitioner states that identical issue is pending consideration, in Writ Petition titled *Boang Technology Pvt Ltd v. Assistant Commissioner of Income Tax Central Circle 30 & Ors.* W.P(C) No. 14952/2025 and connected Writ Petitions and the next date of hearing is 29.01.2026.

4. Mr. Apoorv Agarwal, acknowledges the submission made by the learned counsel for the petitioner.

5. Issue notice. Mr. Apoorv Agarwal accepts notice for respondents.

6. Counter affidavit be filed within six weeks from today, rejoinder thereto, be filed within two weeks thereafter.

7. We have been informed that in W.P(C) no. 16052/2025, the assessment order has not been passed whereas in the other Writ Petitions, assessment order has been passed. Wherever the assessment order has been passed, the same shall not be given effect to, till the next date of hearing.

8. We make it clear that liberty is with the Assessing Officer to pass final assessment order in W.P(C) no. 16052/2025 but the same shall not be given effect to, till the next date of hearing.

9. Renotify on 29.01.2026.

*10. Dasti.*

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**OCTOBER 16, 2025**

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