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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16052/2025**

GREEN FORTUNE COMMUNICATIONS PVT LTD

.....Petitioner

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. 76555/2025 (direction)

1. The petitioner/applicant moves this application for directions with the following prayer:-

“(a) Direct Respondent No. 1 not to continue with the penalty proceedings under Section 270A, 271AA(1) 271BA and 271AAC(1) of the Act for AY 2021-22; and/or”

2. We have been informed that the assessment order has since been passed. It is also stated that the penalty proceedings have also been initiated.

3. Issue notice. Mr Abhishek Maratha, learned SSC for the respondents



accepts notice.

4. It is made clear that the respondents shall be within their rights to continue with the penalty proceedings under Section 270A, 271AA(1) and 271BA of the Income Tax Act, 1961 (the Act) in respect of the Assessment Year 2021-22, 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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