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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 16062/2025**
ZHENG YUAN MOBILES 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.**

.....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, Mr. Yojit Pareek,
JSCs, Mr Surya Jindal, Advocate.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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04.12.2025

CM APPL. 76552/2025 (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) and 271BA of the Act for AY 2021-22; and/or”

2. Issue notice. Mr Gaurav Gupta, learned SSC for the respondents accepts notice.

3. It is made clear that the respondent 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 the Assessment Year 2021-22, but any order adverse to the petitioner if passed, the same shall not be given effect to, till the next date of hearing.

4. The applications stand disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 04, 2025

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