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

+ **W.P.(C) 17436/2025**

ZHONGFU MOBILE 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.**

.....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, JSC, Ms. Madhavi Shukla, JSC.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **20.11.2025**

CM APPL. 72020/2025(exemption)

1. Exemption is allowed subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 17436/2025 CM APPL. 72019/2025

3. This petition has been filed with the following prayers:

“A. Issue a writ in the nature of Certiorari quashing the final assessment order passed by Ld. AO under Section 143 read with Section 144C(13) dated 30.10.2025 bearing DIN ITBA/AST/S/143(3)/2025-26/1082155880(1) (Annexure P - 1) being without jurisdiction, patently illegal, and issued/passed in contravention of the provisions of the Act;

B. Issue a writ in the nature of Certiorari quashing the consequential notices for initiation of penalty proceedings under Section 270A, 271AA(1) and 271BA of the Act dated 30.10.2025 (Annexure P - 2) being patently illegal, and



issued/passed consequent to the impugned order;

C. Issue any other Writ, order, or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and/or in the interest of equity, justice and good conscience;

*D. To dispense with from filing certified copies of Annexures;
And*

E. To allow the writ petition with cost in favor of the Petitioner and against the Respondents.”

4. Mr. Shlok Chandra learned Senior Standing Counsel for the respondent seeks some time to take instructions.

5. Renotify on 27.11.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 20, 2025

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