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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 17178/2024 & CM APPL. 72908/2024 (Interim Relief)**

UNITECH LIMITED

.....Petitioner

Through: Mr. Sachit Jolly, Sr. Adv. with
Mr. Rishabh Malhotra, Ms.
Disha Jham and Mr. Devansh
Jain, Advs.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
25 1, DELHI & ORS.**

.....Respondents

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar, Mr. Rishabh
Nangia, JSC and Mr. Nikhil
Jain, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **12.12.2024**

CM APPL. 72909/2024 (Ex.)

Allowed, subject to all just exceptions.

The application stands disposed of.

W.P.(C) 17178/2024 & CM APPL. 72908/2024 (Interim Relief)

Notice. Since the respondents are duly represented, let a reply be filed within a period of six weeks. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

Let the writ petition be called again on 14.02.2025.

Quite apart from the legal challenge which stands raised to the reassessment action taken by the respondents, we take note of the order passed by the Supreme Court on 20 January 2020 in Civil



Appeal No. 10856/2016 pursuant to which no coercive action can possibly be taken against the writ petitioner.

We, consequently, and till the next date of hearing restrain the respondents from enforcing any demand created pursuant to the impugned final order of assessment dated 12 March 2024 and the impugned demand notice of even date.

YASHWANT VARMA, J.

GIRISH KATHPALIA, J.

DECEMBER 12, 2024/gunn