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

+ **W.P.(C) 17717/2025**

GONG CHENG COMMUNICATIONS PVT LTD

.....Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

.....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr.
Shivendra Singh, JSC, Mr. Yojit
Pareek, JSC and Mr. Surya Jindal,
Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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21.11.2025

CM APPL. 73150/2025

1. Allowed, subject to all just exceptions.
2. The applications stand disposed of.

W.P.(C) 17717/2025 CM APPL. 73149/2025

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 147 read with Section 144C dated 30.10.2025 bearing DIN ITBA/AST/S/147/2025-26/1082152358(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 (Annexure P-2) dated 30.10.2025 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;”

4. Issue notice.
5. Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondents accepts notice.
6. At his request, re-notify on 24.11.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 21, 2025/sr