$~67 to 72 *(06cases)*

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

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

\+ **W.P.(C) 17720/2025 CM APPL. 73157/2025**

\+ **W.P.(C) 17728/2025 CM APPL. 73209/2025**

\+ **W.P.(C) 17733/2025 CM APPL. 73292/2025**

\+ **W.P.(C) 17734/2025 CM APPL. 73294/2025**

\+ **W.P.(C) 17740/2025 CM APPL. 73304/2025**

GONG CHENG COMMUNICATIONS PVT LTD .....Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS. .....Respondents

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

O R D E R

% **24.11.2025**

1. We have been informed identical issue(s) are pending consideration in a batch of petitions, which are now listed on 29.01.2026.

2. The challenge in these petitions primarily relates to the assessment order dated 29.10.2025 passed under Section 147 read with Section 144C of the Income Tax Act, 1961 (the Act) and also the initiation of the penalty proceedings under Section 270A, Section 271AA(1) and Section 271BA of the Act.

3. Having heard the learned counsel for the parties, we make it clear that the assessment order having been passed the same shall not be given effect

to, till the next date of hearing. Insofar as the penalty proceedings are concerned, the respondents are at liberty to continue with the penalty proceedings, and in case any order adverse to the petitioner is passed, the same shall not be given effect to, till the next date of hearing.

4. The counter affidavit(s) be filed within a period of six weeks from today. Rejoinder thereto, if any, be filed within two weeks thereafter.

5. Renotify along with the connected petitions on 29.01.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 24, 2025

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