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

+ **W.P.(C) 17740/2025**

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. 73305/2025

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

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

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 29.10.2025 bearing DIN ITBA/AST/S/147/2025-26/1082115848(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 of the Act dated 29.10.2025 and Sections 271AA(1) and 271BA 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;”

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