$~94, 95, 96, 98, & 99 (05 cases)

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

\+ **W.P.(C) 18972/2025**

\+ **W.P.(C) 18973/2025**

\+ **W.P.(C) 18974/2025**

\+ **W.P.(C) 18977/2025**

\+ **W.P.(C) 18978/2025**

ZHENG YUAN MOBILES PRIVATE LIMITED .....Petitioner

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

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS. .....Respondents

Through: Mr Gaurav Gupta, SSC, Mr Shivendra Singh, Mr Yojit Pareek, JSCs Ms Prakriti Rastogi, and Mr Surya Jindal, Advocates.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **15.12.2025**

CM APPL. 79004/2025(Exemption) in W.P.(C) 18972/2025 ;
CM APPL. 79007/2025(Exemption) in W.P.(C) 18973/2025;
CM APPL. 79011/2025(Exemption) in W.P.(C) 18974/2025;
CM APPL. 79019/2025(Exemption) in W.P.(C) 18977/2025;
CM APPL. 79021/2025(Exemption) in W.P.(C) 18978/2025.

1. Exemptions are allowed, subject to all just exceptions.

2. The application stand disposed of.

W.P.(C) 18972/2025 & CM APPL. 79003/2025(Stay);
W.P.(C) 18973/2025 & CM APPL. 79006/2025 (Stay);
W.P.(C) 18974/2025 & CM APPL. 79010/2025 (Stay);
W.P.(C) 18977/2025 & CM APPL. 79018/2025 (Stay);
W.P.(C) 18978/2025 & CM APPL. 79020/2025 (Stay).

3. These petitions are filed in respect of the assessment proceedings pertaining to the Assessment Years (AY) 2017-18, 2019-20, 2020-21, 2022-23, and 2018-19 respectively.

4. Mr Prashant Meharchandani, learned counsel appearing for the petitioner in these writ petitions has drawn our attention to Annexure P12 whereby, according to him, in respect of the same petitioner, this Court has issued notice in W.P.(C) No.16062/2025 and listed the matter for 29.01.2026, with other connected matters.

5. Mr Gaurav Gupta, learned SSC appearing for the respondents acknowledge the aforesaid submission.

6. If that be so, issue notice. Mr Gaurav Gupta, learned SSC accepts notice. The counter affidavit be filed within two weeks from today. Rejoinder thereto, be filed within two weeks thereafter.

7. Mr Meharchandani, learned counsel for the petitioner also asserts that no assessment order has been passed in these petitions as of now. If that be so, the respondents shall be within their rights to continue with the assessment proceedings and if, any order adverse to the petitioner is passed, the same shall not be given effect to, till the next date of hearing.

8. It is also made clear that if the penalty proceedings are initiated, the respondents shall continue with the same and if any adverse order is passed in those proceedings, the same shall not be given effect to, till the next date of hearing.

9. List these petitions along with W.P.(C) No.16062/2025 on 29.01.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 15, 2025

M