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

\+ W.P.(C) 19720/2025

MS GODFREY PHILIPS INDIA LIMITED

.....Petitioner

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Vikrant Suri, Ms. Namisha Gupta and Ms. Disha Jham, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

.....Respondent

Through: Mr. Debesh Panda, SSC, Ms. Zehra Khan, JSC, Mr. Vikramaditya Singh, JSC, Ms. Nivedita, Ms. A. Shankar, Ms. Ravicha Sharma, Advs.

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

O R D E R

% **24.12.2025**

CM APPL. 82346/2025

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 19720/2025 CM APPL. 82345/2025

3. This petition has been filed with the following prayers :

> *"a) to issue a Writ of Certiorari, or any other appropriate Writ, order or direction of like nature, to quash the Impugned Notices issued under Section 153Cof the Act dated 12.06.2025 issued by the Respondent No.1 for AYs 2015-16 to AY 2021-22 by the Respondent No.1,*
> *b) to issue a Writ of Certiorari, or any other appropriate Writ, order or direction of like nature, to quash the Impugned*

Notices issued under Section 142(1) of the Act dated 07.10.2025 issued by the Respondent No.1 for AYs 2015-16 to AY 2021-22,

c) to issue a Writ of Certiorari, or any other appropriate Writ, order or direction of like nature, to quash the Impugned Notices issued under Section 153C dated 13.11.2015 issued by the Respondent No.1 for AYs 2015-16 to AY 2019-20 and AY 2021-22,

d) to issue a Writ of Certiorari, or any other appropriate Writ, order or direction of like nature, to quash the Impugned Orders dated 10.12.2015 disposing of objections issued by the Respondent No.1 for AYs 2017- 18, AY 2018-19, AY 2020-21 and AY 2021-22,

e) other reliefs, including costs of this Petition, as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case be granted in favour of the Petitioner,

f) grant ad-interim orders pending notice, admission and final disposal of the present Petition, staying the operation of the Impugned Notices under Sections 153C/142(1)"

4. The submission of Mr. Balbir Singh, learned Senior Counsel for the petitioner is that the proceedings could not have been initiated against M/S Godfrey Phillips Middle East DMCC under Section 153(c) of the Income Tax Act, 1961 (the Act), as it is a non-existent entity having been dissolved with effect from 30.07.2022 and in that sense the impugned action is illegal and *void-ab-initio*. He also states that the impugned notices dated 12.06.2024 under Section 153(c) would reveal that the concerned Assessing officer failed to place any material which may have established approval having been granted by the Principal Commissioner. According to him, an identically placed entity who was a third party to the search, has filed a petition before this Court being W.P.(c) No. 3239/2024 challenging the proceedings initiated against the said entity under Section 153(c) wherein this Court has issued notice and Writ Petition is still pending consideration.

According to him this Court had restrained the respondent/ Revenue from proceeding further in terms of the impugned notice issued therein. Mr. Singh has filed a compilation of documents which is taken on record.

5. Issue notice. Mr. Debesh Panda accepts notice for the respondent/ Revenue.

6. Mr. Panda states, despite his best efforts he could not get the instructions. Counter affidavit shall be filed within six weeks. Rejoinder thereto, shall be filed within two weeks thereafter.

7. Till the next date of hearing, we restrain the respondent from proceeding with the impugned notices dated 12.06.2024 issued under Section 153(c) of the Act in respect of the concerned Assessment Years.

8. List on 22.04.2026 along with the W.P.(c) 3239/2024.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 24, 2025

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