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

% *Date of Decision: 17th January, 2022*

+ **W.P.(C) 7334/2021**

VIKRANT SURI

..... Petitioner

Through **Mr. Inder Paul Bansal and Mr. Vivek Bansal, Advocates.**

versus

**INCOME TAX OFFICER WARD 30 (5) NEW DELHI
& ORS.**

..... Respondents

Through **Ms. Vibhooti Malhotra, Senior Standing Counsel, Mr. Shaliendra Singh, Junior Standing Counsel with Mr. Udit Sharma, Advocate for Income Tax Department.**

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

Proceedings have been conducted through video conferencing.

W.P.(C) 7334/2021 & CM APPL. 23093/2021 (Stay)

1. Present writ petition has been preferred seeking the following reliefs:-

“a). issue a writ of and/or order and or directions in the nature of certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing impugned notice dated 25.04.2021(ANNEXURE-I) issued by Respondent No.1 under section 148 of the Act and proceedings initiated pursuant thereto;

b). set aside the 'Explanation' given in the Notifications No. 20/2021 dated 31.03.2021 (ANNEXURE-2) and 38/2021 dated 27.04.2021 (ANNEXURE-3) issued by Respondent No.3 (CBDT) which are ultra vires to the TOL Act."

2. We have heard learned counsels appearing on behalf of the parties and have looked into the facts and circumstances of the case.
3. Learned counsel for the Petitioner, at the outset, submits that the issue raised in the present writ petition is squarely covered by a Judgement dated 15.12.2021, passed by a Division Bench of this Court in W.P.(C) 6176/2021. Learned counsels appearing on behalf of the Respondents, on a pointed query, do not dispute the said position.
4. We have perused the judgement, relied upon by the learned counsel for the Petitioner and find merit in the submission that the judgment squarely covers the issue arising in the present writ petition.
5. In view of the aforesaid, we hereby quash the impugned Notice dated 25.04.2021, issued by Respondent No.1 under Section 148 of the Income Tax Act, 1961, for the Assessment Year 2015-16 (Annexure-A1 to the memo of the writ petition).
6. Keeping in view the fact that the Division Bench in the aforementioned judgment has declared Explanations A(a)(ii)/A(b) in the Notification No. 20/2021 dated 31.03.2021 and Notification No. 38/2021 dated 27.04.2021 as *ultra vires*, the relief sought by the Petitioner herein, in prayer (b) stands redressed and no further orders are required to be passed.
7. Needless to state, if the law permits the Respondents/Revenue to take further steps in the matter, they shall be at liberty to do so and, if and when such steps are taken, which give rise to any grievance/cause of action to the

Petitioner, the Petitioner shall be at liberty to resort to remedies available in law.

8. Writ petition is accordingly allowed. Pending application stands disposed of.

CHIEF JUSTICE

JYOTI SINGH, J

JANUARY 17, 2022/st

