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

+ **W.P.(C) 10521/2023 & CM No.40793/2023**

Decision delivered on: 09.08.2023

DARPAN KOHLI

..... Petitioner

Through: Mr M Sufian Siddiqui, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME
TAX

..... Respondent

Through: Mr Sunil Agarwal, Sr Standing
Counsel.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J.: (ORAL)

CM Appl.40793/2023

1. Allowed, subject to just exceptions.

W.P.(C) 6036/2021

2. Issue notice.

2.1 Mr Sunil Agarwal, learned senior standing counsel, accepts notice on behalf of the respondents/revenue.

3. In view of the directions that we intend to pass, Mr Agarwal says that he need not file a counter-affidavit in the matter and he will rely on the documents presently available with the court.

4. Therefore, with the consent of the learned counsels for the parties, the writ petition is taken up for hearing and final disposal, at this stage



itself.

5. This petition concerns Assessment Year (AY) 2017-18.
6. The petitioner has approached this court against the show-cause notice dated 11.07.2023 issued under Section 271F of the Income Tax Act, 1961 [in short, “Act”] for imposition of penalty.
7. Mr M Sufian Siddiqui, who appears on behalf of the petitioner, says that what has been lost sight of is that the assessment order on the back of which impugned penalty notice has been issued, was set aside by a coordinate Bench of this court *via* order dated 31.05.2023 passed in W.P.(C) no.7904/2023.
8. To be noted, *via* the said order, we had set aside the assessment order dated 09.05.2023, in terms set out in the order dated 31.05.2023.
- 8.1 This position is not disputed by Mr Agarwal.
9. Accordingly, the impugned show-cause notice dated 11.07.2023 is set aside.
10. Liberty is, however, given to the Assessing Officer (AO) to take the next steps, in accordance with the law.
11. The writ petition is disposed of, in the aforesaid terms.
12. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 9, 2023/pmc