



§~

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

%

*Judgment Reserved on: 03.08.2023**Judgment Pronounced on: 04.12.2023*

+

W.P.(C) 13049/2018

SHOURYA ESTATES PVT. LTD.

..... Petitioner

Through: Mr Ruchesh Sinha, Adv.

versus

INCOME TAX OFFICER, WARD 23(2)

NEW DELHI & ANR.

..... Respondents

Through: Mr Vipul Agrawal, Sr Standing Counsel, with Mr Gibran Naushad and Ms Sakshi Shairwal, Standing Counsels.

CORAM:**HON'BLE MR. JUSTICE RAJIV SHAKDHER****HON'BLE MR. JUSTICE ANISH DAYAL****[Physical Hearing/Hybrid Hearing (as per request)]****RAJIV SHAKDHER, J.:**

1. This writ petition concerns Assessment Year (AY) 2011-12.
2. *Via* this writ petition, the petitioner, i.e., Shourya Estates Pvt. Ltd. [hereafter referred to as "SEPL"], seeks the following directions:
 - (i) Quash notice dated 31.03.2018 issued under Section 148 of the Income Tax Act, 1961 [in short, "Act"].
 - (ii) Quash the order dated 26.11.2018 whereby objections filed by SEPL concerning reopening its assessment were rejected.
3. We may note that learned counsel for the parties are *ad idem* that the issue involved in the instant case is similar to that which obtains in W.P.(C)No.12709/2018, concerning SEPL's sister concern, Shourya



Infrastructure Pvt. Ltd.

4. We have quashed the order, rejecting the objections for the reasons outlined in the judgment in the aforementioned case.
5. According to us, this writ petition will follow the same course.
6. Accordingly, the prayers made in the writ petition are allowed.
7. Parties will act based on the digitally signed copy of the judgment.

(RAJIV SHAKDHER)
JUDGE

(ANISH DAYAL)
JUDGE

DECEMBER 4, 2023