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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ W.P.(C) 4276/2024, CM APPL. 17558/2024 (stay) & CM APPL. 17560/2024 (permission to file lengthy synopsis)  
INDIAN NATIONAL CONGRESS ..... Petitioner  
Through: Mr. Prasanna S., Ms. Swati Arya and Mr. Nikhil Bhalla, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL -  
19 & ORS. ..... Respondents

Through: Mr. Zoheb Hossain and Mr. Vipul Agrawal, Sr.SCs with Mr. Sanjeev Menon, Jr.SC.

**101**

+ W.P.(C) 4282/2024, CM APPL. 17574/2024 (stay) & CM APPL. 17576/2024 (permission to file lengthy synopsis)  
INDIAN NATIONAL CONGRESS ..... Petitioner  
Through: Mr. Prasanna S., Ms. Swati Arya and Mr. Nikhil Bhalla, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL -  
19 & ORS. ..... Respondents

Through: Mr. Zoheb Hossain and Mr. Vipul Agrawal, Sr.SCs with Mr. Sanjeev Menon, Jr.SC.

**102**

+ W.P.(C) 4306/2024, CAV 143/2024 (filed by resp.) CM APPL. 17648/2024 (stay) & CM APPL. 17650/2024 (permission to file lengthy synopsis)  
INDIAN NATIONAL CONGRESS ..... Petitioner  
Through: Mr. Prasanna S., Ms. Swati Arya and Mr. Nikhil Bhalla, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL -



19 & ORS.

..... Respondents

Through: Mr. Zoheb Hossain and Mr. Vipul Agrawal, Sr.SCs with Mr. Sanjeev Menon, Jr.SC.

**103**

+ W.P.(C) 4307/2024, CM APPL. 17654/2024 (stay) & CM APPL. 18931/2024 (permission to file lengthy synopsis)

INDIAN NATIONAL CONGRESS

..... Petitioner

Through: Mr. Prasanna S., Ms. Swati Arya and Mr. Nikhil Bhalla, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL -  
19 & ORS.

..... Respondents

Through: Mr. Zoheb Hossain and Mr. Vipul Agrawal, Sr.SCs with Mr. Sanjeev Menon, Jr.SC.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA  
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR  
KAURAV**

**ORDER**

**28.03.2024**

**CM APPL. 17559/2024 (Ex.) in W.P.(C) 4276/2024**

**CM APPL. 17575/2024 (Ex.) in W.P.(C) 4282/2024**

**CM APPL. 17649/2024 (Ex.) in W.P.(C) 4306/2024**

**CM APPL. 17655/2024 (Ex.) in W.P.(C) 4307/2024**

1. Allowed, subject to all just exceptions.

2. Applications are disposed of.

**CAV 143/2024 (filed by resp.) in W.P.(C) 4306/2024**

3. Since Mr. Zoheb Hossain, learned counsel has entered appearance on behalf of the respondent, the caveat stands discharged.

**W.P.(C) 4276/2024, CM APPL. 17558/2024 (stay) & CM APPL. 17560/2024 (permission to file lengthy synopsis)**



**W.P.(C) 4282/2024, CM APPL. 17574/2024 (stay) & CM APPL. 17576/2024 (permission to file lengthy synopsis)**

**W.P.(C) 4306/2024, CM APPL. 17648/2024 (stay) & CM APPL. 17650/2024 (permission to file lengthy synopsis)**

**W.P.(C) 4307/2024, CM APPL. 17654/2024 (stay) & CM APPL. 18931/2024 (permission to file lengthy synopsis)**

4. Learned counsels for parties are ad idem that the challenge which stands raised in these writ petitions is concluded against the writ petitioner in light of the judgment rendered by us in **Indian National Congress v. Deputy Commissioner of Income Tax Central-19 &Anr.** [2024:DHC:2303-DB]

5. Accordingly, we dismiss these writ petitions along with applications for reasons recorded in our aforesaid judgment and on similar terms.

6. However, we take note of the contention of Mr. Prasanna, learned counsel appearing for the writ petitioner who seeks to urge that the proceedings under Section 153C of the Income Tax Act, 1961 would additionally not sustain bearing in mind the interim protection which has been accorded to the searched person. It was his submission that the aforesaid contention may be kept open to be addressed at an appropriate stage. The liberty so prayed for is granted and reserved.

7. It is only observed that we have not rendered any findings *prima facie* or otherwise on the correctness of the aforesaid contention.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**MARCH 28, 2024/p**