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

CNR No. DLHC010048542026

+ **W.P.(C) 1886/2026, CM APPL. 9158/2026 & CM APPL. 9159/2026**

MRS NEERU SEHGAL Petitioner

Through: **Mr. Upvan Gupta, Adv.**

versus

**THE PRINCIPAL COMMISSIONER OF INCOME TAX 15 NEW
DELHI & ORS.** Respondents

Through: **Mr. Indruj Singh Rai, SSC with Mr.
Sanjeev Menon, JSC, Mr. Rahul
Singh, JSC and Ms. Priya Sarkar, JSC
with Mr. Gaurav Kumar and Mr.
Prateek Bhati, Advs. for Revenue.**

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VIMAL KUMAR YADAV

ORDER

% **01.09.2026**

1. By way of the present writ petition, the petitioner has challenged the notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) on various grounds, including the ground that for the very same reason and in respect of the very same transaction, proceedings under Section 143(3) of the Act of 1961 were underway and the same had culminated in an assessment order dated 20.03.2025.

2. Learned counsel for the petitioner argued that when the notice impugned was issued, assessment proceedings under Section 143(3) of the



Act of 1961 for the very same assessment year were already being undertaken and the transaction in question, was under consideration of the Assessing Officer (AO) and as a matter of fact, he had issued questionnaire in this regard and examined the transaction in detail, (though made no addition being satisfied with the reply filed by the petitioner).

3. Mr. Indruj Singh Rai, learned Senior Standing Counsel for the respondents could not dispute the aforesaid position of facts.

4. Having heard learned counsel for the parties and upon perusal of the assessment order dated 20.03.2025, so also show-cause notice dated 28.02.2025, we find that a question in relation to an amount of Rs. 85,00,000/- being given in cash to Mr. Sachiv Sahni through Mr. Arjun Malhotra was very much examined in detail *qua* which the impugned notice under Section 148 of the Act of 1961 has been issued.

5. Considering that during the course of scrutiny assessment, this very transaction had been examined in detail by the AO, the impugned notice is nothing more than a mere change of opinion and is, therefore, beyond the scope of provisions contained in Section 147/148 the Act of 1961.

6. The writ petition is, therefore, allowed. The impugned notice dated 31.08.2024 is hereby quashed.

7. Pending application(s) also stand disposed of.

DINESH MEHTA, J.

VIMAL KUMAR YADAV, J.

SEPTEMBER 01, 2026/sds