



\$~91

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

CNR No. DLHC010384022026

+ **W.P.(C) 11930/2026 & CM APPL. 55311/2026**

AEDAS INTERIORS PTE. LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney and Mr. Arun
Bhadauria, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE,
INTERNATIONAL TAX-1(1)(1), NEW DELHI & ANR.**

.....Respondents

Through: Mr. Siddhartha Sinha, SSC with Ms.
Easha Gurung, JSC.
Ms. Ananya Kapoor and Mr. Utkarsh
Kumar Gupta, Advocates.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **18.08.2026**

1. By way of the present writ petition, the petitioner has challenged the initiation of proceedings against the petitioner under Section 148 of Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), so also their culmination in the order dated 27.05.2025 on various grounds, jurisdictional, as well as on the ground of breach of principles of natural justice.
2. Mr. Kamal Sawhney, learned Counsel for the petitioner, argued that the petitioner, which is a Singapore-based company, had applied for and was granted a Permanent Account Number (PAN) in India in the year 2010 and, while obtaining the same, had applied through its employee, one Ms.



Paulianna Ow, who later left the company. Due to inadvertence or lack of knowledge, the company omitted to get the requisite changes in the e-mail address of the authorised representative.

3. It is the case set up by the petitioner/company that, upon opening the portal on 29.01.2026, it came to learn that there was an outstanding demand against it, which had been raised by the respondents on 27.05.2025. While asserting that there was only a reflection of the demand on the portal, the assessee has contended that it had not opened the portal immediately thereafter and, therefore, the demand could not be deemed to have been served upon the assessee.

4. The basic premise for which the petitioner had approached this Court is, that the notice under Section 148A(b) of the Act of 1961, which is claimed to have been issued on 21.02.2024, was never served upon the petitioner/company, nor was the order under Section 148A(d) of the Act of 1961 dated 31.03.2024 ever served. Similarly, the order under Section 147 read with 144 of the Act of 1961 which was passed by the Assessing Officer (AO) *ex-parte* on 27.05.2025, was also not served upon the petitioner/company. He argued that the impugned proceedings and the assessment order, which have been passed for the Assessment Year 2020-21, are clearly violative of principles of natural justice and the assessment order which has been passed *ex-parte*, deserves to be quashed and set aside.

5. He also argued that the petitioner's address was duly given in the PAN and was available with the respondents and, therefore, it was incumbent upon the AO to have issued and sent a physical notice or intimation regarding the assessment order, etc., to the assessee/company at such address, so that the assessee could defend its case or avail of appropriate remedies in accordance



with law. He argued that the impugned proceedings and the order, having been passed in violation of the principles of natural justice, are liable to be quashed and set aside.

6. Mr. Siddhartha Sinha, learned Senior Standing Counsel for the respondents, on the other hand, argued that the notice must have been automatically sent to the e-mail address furnished while obtaining the PAN, as per the system-generated programme. However, since Ms. Paulianna Ow had left the company, it might have happened that the petitioner did not receive the same and, consequently, could not defend the proceedings so launched against it. He submitted that the petitioner may be given a liberty to defend its case and the proceedings be restored to the stage of issuance of notice, as it appears to be a case warranting interference on account of violation of the principles of natural justice.

7. He, however, maintained that the proceedings, as such, cannot be held to be time-barred because, in any event, it was for the petitioner to keep its e-mail ID and corresponding particulars updated with the Income Tax Department. He further submitted that it was obligatory on and incumbent upon the petitioner-company to get the details/particulars of e-mail ID etc. updated and access the web portal of the Income Tax Department, as when it was required so to do.

8. Having heard learned counsel for the parties, we are of the view that going into the aspect as to whether the notice was sent to said Ms. Paulianna Ow or not would be unwarranted and unnecessary exercise.

9. In normal circumstances, no assessee would take and carry the risk of not appearing and not filing a reply and suffering an assessment order. That apart, even thereafter, upon being visited with a demand, no assessee would



fail to avail of any appellate or other remedies available to it in accordance with law. There cannot be two opinions about the fact that the petitioner-assessee was not afforded or it failed to avail the opportunity so granted. The petitioner is a Singapore-based company and a demand against it has been raised without affording a hearing to it. In the interest of justice, we are persuaded to set aside the demand raised vide the assessment order dated 27.05.2025, as also the order under Section 148A(d) of the Act of 1961 passed on 31.03.2024.

10. The orders dated 31.03.2024 and 27.05.2025 are hereby quashed and set aside. The consequential penalty order dated 16.12.2025 is also hereby quashed. The matter is restored back to the file of AO, from the stage of issuance of notice under Section 148A of the Act of 1961. The petitioner shall file a reply to the notice on or before 15.09.2026. The jurisdictional AO shall pass an order under Section 148A(d) of the Act of 1961 latest by 31.10.2026, after taking/obtaining approval from the prescribed authority, who was competent to grant approval at the relevant time. In case any exigency arises, the petitioner or the AO shall be free to move appropriate application for extension of time.

11. The pending application also stands disposed of.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 18, 2026/MR