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

\+ W.P.(C) 4163/2015 and CM No. 7546/2015

SOS CHILDREN'S, VILLAGES OF INDIA ..... Petitioner

Through: Mr Satyen Sethi and Mr Arta Trana Panda

versus

DY.COMMISSIONER OF INCOM TAX(E), ..... Respondent

Through: Mr Kamal Shawney, Mr Shikhar Garg and Mr N.P. Sahni

**CORAM:**
**HON'BLE MR. JUSTICE BADAR DURREZ AHMED**
**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**O R D E R**

**% 27.04.2015**

This writ petition challenges the re-assessment order dated 31.03.2015 in respect of the assessment year 2007-08. The re-assessment order was passed pursuant to the notice under Section 148 of the Income-tax Act, 1961 issued on 28.03.2014. The reasons to believe were furnished on 20.05.2014 and subsequently the petitioner raised the objections through a letter dated 20.09.2014. Surprisingly, the re-assessment order has been passed on 31.03.2015 without disposing of the objections and even the re-assessment order does not contain any reference to the objections. This course of action is clearly contradictory to the Supreme Court decision in ***GKN Driveshafts (India) Ltd. vs. Income Tax Officer and Ors***; **CIT 259 ITR page 19.** Consequently, we set aside the re-assessment order dated 31.03.2015 and relegate the assessee to the stage of consideration of the objections furnished by him. The Assessing Officer shall pass a reasoned order disposing of the objections in the first instance. In case, the Assessing Officer accepts the objections then the matter ends there. The objections should be disposed of within one month from today and if the Assessing Officer rejects the objections then the re-assessment order will be passed within two months thereafter.

The writ petition stands disposed of in terms of the above directions.

**BADAR DURREZ AHMED, J**

**SANJEEV SACHDEVA, J**

**APRIL 27, 2015**
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