$~37

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

\+ W.P.(C) 8421/2022

INDIAN YARN LIMITED ..... Petitioner

Through: Mr.Sunil K.Mukhi, Advocate.

versus

ACIT, CIRCLE-10(1) DELHI, CIVIC CENTRE, & ANR. ..... Respondents

Through: Mr.Ajit Sharma, senior standing counsel for the Revenue.

% Date of Decision: 26th May, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

J U D G M E N T

MANMOHAN, J (Oral):

C.M.No.25367/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.8421/2022 & C.M.No.25366/2022

1. Present Writ Petition has been filed challenging the Notice dated 30th June, 2021 originally issued under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and all the subsequent proceedings issued by Respondent No.1 pursuant to the decision of Supreme Court dated 4th May, 2022 under Sections 148 and 148A(b) of the Act for the Assessment Year 2014-15.

2. Learned counsel for the Petitioner states that the impugned notices are illegal and without jurisdiction as the same have been issued without

This is a digitally signed Judgement.

following the mandatory procedure prescribed under Sections 151 and 148A of the Act inasmuch as sanction has not been obtained from the Chief Commissioner of Income Tax.

3. Upon a perusal of the paper book, this Court finds that in accordance with the judgment of the Supreme Court in ***Union of India & Ors. vs. Ashish Agarwal***, ***2022 SCC OnLine SC 543***, the Assessee has been given liberty to raise all the objections before the Assessing Officer, who, in turn, has been directed to pass an order in terms of Section 148A(d) of the Act after following the due procedure as prescribed under Section 148A(b) of the Act.

4. Consequently, this Court is of the view that the Petitioner/Assessee should raise all its contentions and submissions raised in the present writ petition before the Assessing Officer and, in the event, the Petitioner is aggrieved by the order passed by the Assessing Officer under Section 148A(d) of the Act, it shall be at liberty to take appropriate proceedings in accordance with law.

5. With the aforesaid liberty, the present writ petition along with pending application stands disposed of. However, this Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

MAY 26, 2022
KA

This is a digitally signed Judgement.