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

+ W.P.(C) 14989/2022 & CM APPL.46231/2022

VIDISHA SINGHAL

..... Petitioner

Through: Dr.Rakesh Gupta, Advocate with
Mr.Somil Agarwal and Mr.Anshul
Mittal, Advocates.

Versus

INCOME TAX OFFICER WARD 29(1) DELHI & ORS

..... Respondents

Through: Mr.Abhishek Maratha, Sr.Standing
Counsel.

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Date of Decision: 16th November, 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):

CM APPL.46232/2022 (exemption)

Allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) 14989/2022 & CM APPL.46231/2022

1. Present writ petition has been filed challenging the notice issued under Section 148A(b) of the Income Tax Act, 1961 ('the Act') dated 29th May, 2022, order passed under Section 148A(d) dated 22nd July, 2022 and impugned notice issued under Section 148 dated 23rd July, 2022.
2. Learned Counsel for the Petitioner states that in the Section 148A(b) notice, transactions worth Rs.50,40,000/- having escaped assessment were attributed to Mr.Dayanand Singh and transaction worth Rs.48,54,000/- was attributed to Lifeline Securities Limited. He, however, states that in the impugned order under Section 148A(d), the entities and the amount have been swapped i.e. Rs.50,40,000/- transaction is now attributed to Lifeline Securities Limited and not to Mr.Dayanand Singh.
3. In pursuance to the last order, the Assessing Officer is personally present in Court today. He admits that the impugned order passed under Section 148A(d) of the Act is riddled with mistakes. He further admits that in the notice issued under Section 148A(b) of the Act, the details of the transactions allegedly carried out by the petitioner were not correct. He states that the transactions were clarified by the ITO (Inv), Unit-7, Delhi in its e-mail dated 14th July, 2022, which he had incorporated in the order passed under Section 148A(d) of the Act.
4. Keeping in view the aforesaid statements, the impugned order passed under Section 148A(d) and the impugned notice issued under Section 148 of the Act are set aside and the Assessing Officer is directed to issue an amended notice under Section 148A(b) of the Act along with the incriminating material in its possession to the assessee within two weeks. The assessee is given liberty to file a reply to the amended notice within four

weeks. The Assessing Officer is, thereafter, directed to decide the matter afresh within a further period of four weeks in accordance with law.

5. With the aforesaid directions and liberty, the present writ petition and application stand disposed of. The rights and contentions of all the parties are left open.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

NOVEMBER 16, 2022
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