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

% *Decision delivered on: 20.12.2022*

+ **W.P.(C) 17406/2022 & CM Nos.55402-03/2022**

BHARAT SEEDS CORPORATION ..... Petitioner
Through: Mr Ruchesh Sinha & Ms Nivedita, Advocates.

versus

ACIT CIRCLE 34(1) NEW DELHI & ANR...... Respondents
Through: Mr Sanjay Kumar, Sr. Standing Counsel with Ms Easha Kadian, Adv.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM No.55403/2022

1. Allowed, subject to just exceptions.

W.P.(C) 17406/2022 & CM No.55402/2022 ***[Application filed on behalf of the petitioner seeking interim relief]***

2. Issue notice.

2.1. Mr Sanjay Kumar accepts notice on behalf of the respondents/revenue.

3. In view of the directions we tend to pass, Mr Kumar says that a counter-affidavit need not be filed in the matter.

4. With the consent of the counsel for the parties, the writ petition is taken up for hearing and final disposal at this stage itself.

5. Challenge in the instant writ petition is laid to notice dated 22.05.2022 issued under Section 148A(b) of the Income Tax Act, 1961 [in short "Act"], concerning Assessment Year (AY) 2017-18.

5.1. Besides this, the petitioner has also assailed the order dated 26.07.2022 passed under Section 148A(d) and consequent notice of the even date i.e., 26.07.2022, issued under Section 148 of the Act.

6. It is evident that while passing the order dated 26.07.2022 under Section 148A(d) of the Act, the Assessing Officer (AO) has not discussed the response filed by the petitioner. The AO merely notes "on the mere written submissions of the assessee, relief cannot be given to the assessee, at this stage."

7. According to us, this is an unsatisfactory way of dealing with the response that an assessee has preferred *qua* the notice issued under Section 148A(b) of the Act. The AO ought to have given brief reasons as to why reassessment proceedings should continue in the matter.

8. Given this position, the impugned notices and order referred to hereinabove are set aside.

9. Liberty is, however, given to the AO to recommence the proceedings as per law, by passing a fresh order, after giving an opportunity of hearing to the petitioner's authorized representative.

10. The AO will be free to issue notice in this behalf to the petitioner whereby the date, venue and time of hearing will be fixed.

11. The writ petition is disposed of in the aforesaid terms. Consequently,

the pending application shall stand closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 20, 2022
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