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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of decision: 15.05.2023

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W.P.(C) 6283/2023**RAVINA BANSAL**

..... Petitioner

Through: Ms Ananya Kapoor, Mr Tarun Chanana and
Mr Shivam Yadav, Advocates.

versus

INCOME TAX OFFICER WARD 29(1) & ANR.

..... Respondents

Through: Mr Gaurav Gupta, Sr. Standing Counsel
with Mr Puneett Singhal and Mr Shivendra
Singh, Advocates.**CORAM:****HON'BLE MR. JUSTICE RAJIV SHAKDHER****HON'BLE MR. JUSTICE GIRISH KATHPALIA****[Physical Hearing/Hybrid Hearing (as per request)]****RAJIV SHAKDHER, J.: (ORAL)****CM APPL. 24650/2023**

1. Allowed, subject to just exceptions.

W.P.(C) 6283/2023 and CM APPL. 24649/2023 *[Application filed on behalf of the
petitioner seeking interim relief]*

2. This writ petition concerns Assessment Year (AY) 2014-15.

3. The petitioner/assessee has assailed *via* the instant writ petition, the order dated
21.07.2022 passed under Section 148A(d) of the Income Tax Act, 1961 [in short, "Act"]
and the consequential notice of even date i.e., 21.07.2022 issued under Section 148 of the
Act.3.1 Besides this, challenge is also laid to the notice dated 29.05.2022 issued under
Section 148A(b) of the Act.3.2 In addition thereto, there is also a challenge laid to Instruction No.1 of 2022 dated
11.05.2022, issued by the CBDT.4. Ms Ananya Kapoor, learned counsel, who appears on behalf of
petitioner/assessee, fairly concedes that no response was submitted by the
petitioner/assessee to the aforementioned notice issued under Section 148A(b) of the Act.



4.1 Ms Kapoor's contention is that a reply was filed on 30.04.2023. In this context, Ms Kapoor draws our attention to Annexure P-16 appended on page 117 of the case file.

5. It is Ms Kapoor's contention that the Case Related Information Detail (CRID) furnished along with notice issued under Section 148A(b) of the Act, refers to the following transactions:

Dayanand Singh	Rs.33,81,000/-
Lifeline Securities Ltd.	Rs.35,51,459/-
I. Venture Capital Pvt. Ltd.	Rs.3,20,000/-

6. Ms Kapoor says that a perusal of the reply filed by the petitioner/assessee, *albeit*, after the impugned order was passed under Section 148A(d) of the Act, would show that the petitioner/assessee has taken the stand that he did not enter into any transaction with Dayanand Singh, as alleged by the respondent/revenue, or at all.

6.1 Ms Kapoor submits that if the amount alleged to have been transacted with Dayanand Singh, i.e., Rs. 33,81,000/- is taken out of the equation, the alleged escaped income would be below Rs.50 lakhs.

7. Unfortunately for the petitioner/assessee, this stand was not taken in time.

8. Given this position, the writ petition is disposed of, with a direction that before the Assessing Officer (AO) proceeds to pass an assessment order, he will verify the assertion made by the petitioner/assessee which is recorded in the reply, and in this context, also accord personal hearing to the petitioner/assessee and/or his authorised representative.

9. Consequently, pending application shall also stand closed.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

MAY 15, 2023/v

[Click here to check corrigendum, if any](#)