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

% **Decision delivered on: 01.06.2023**

+ **W.P.(C) 8118/2023 & CM Nos.31230-31/2023**

MODI OVERSEAS

..... Petitioner

Through: Mr Ruchesh Sinha, Adv.

versus

INCOME TAX OFFICER WARD 47(1)
DELHI & ANR.

..... Respondents

Through: Mr Shlok Chandra, Sr Standing
Counsel with Ms Priya Sarkar,
Standing Counsel along with Mr
Keshav Garg, Adv.

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 No.31231/2023

1. Allowed, subject to just exceptions.

**W.P.(C) 8118/2023 & CM No.31230/2023 [Application filed on behalf of
the petitioner seeking interim relief]**

2. Issue notice.

2.1 Mr Shlok Chandra, learned standing counsel accepts notice on behalf
of the respondents/revenue.

3. Given the direction that we propose to issue, Mr Shlok Chandra says,
that he does not wish to file a counter-affidavit, and he will argue the matter
based on the record presently available with the Court.



3.1 Therefore, with the consent of learned counsel for the parties, the matter is taken up for hearing and final disposal, at this stage itself.

4. This writ petition concerns Assessment Year (AY) 2019-20.

5. The petitioner has laid a challenge to the order dated 06.04.2023 passed under Section 148A(d) of the Income Tax Act, 1961 [in short, “Act”].

5.1 In addition thereto, challenge is also laid to the consequential notice of even date i.e., 06.04.2023 issued under Section 148 of the Act.

6. The short ground, on which the petitioner challenges the aforementioned order and notice is, that although personal hearing was sought, the same was not granted.

7. Given this position, Mr Chandra cannot but accept, that there has been a breach of principles of natural justice.

8. Accordingly, the impugned order and notice are set aside.

9. The Assessing Officer (AO) is, however, given liberty to pass a fresh order, after taking into account the reply filed by the petitioner.

10. The AO will accord personal hearing to the authorized representative of the petitioner.

10.1 For this purpose, the AO will issue a notice, indicating the date and time of hearing.

11. Needless to add, the AO will pass a speaking order; a copy of which will be furnished to the petitioner.



12. The writ petition is disposed of in the aforesaid terms.
13. Consequently, pending application shall stand closed.
14. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JUNE 1, 2023

aj

