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

% *Decision delivered on: 18.07.2023*

+ **W.P.(C) 9416/2023**

MS RAJ JAIN

..... Petitioner

Through: Mr Deepak Singh Thakur, Adv.

versus

INCOME TAX OFFICER WARD 35 1 DELHI AND ANR

..... Respondent

Through: Mr Sanjay Kumar, Sr. Standing
Counsel with Ms Hemalata Rawat, Jr.
Standing Counsel.

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. 35907/2023

1. Allowed, subject to just exceptions.

**W.P.(C) 9416/2023 & CM No.35906/2023 [Application filed on behalf of
the petitioner seeking interim relief]**

2. Issue notice.

2.1 Mr Sanjay Kumar, learned senior standing counsel, accepts notice on
behalf of the respondents/revenue.

3. Given the directions that we propose to issue, Mr Kumar says
counter-affidavit need not be filed and he will argue the matter based on the
record presently available with the Court.



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

4. This writ petition concerns Assessment Year (AY) 2016-17.

5. The principal grievance of the petitioner is that reassessment proceedings have been triggered against her based on a complete misinformation.

6. The allegation levelled against the petitioner is that she sold the subject immovable property, which is located in Mumbai.

7. Counsel for the petitioner says that the source of the misinformation is embedded in the old Permanent Account Number (PAN) allocated to the petitioner, which has been in disuse since 1999.

8. In support of the plea that a new PAN was allocated to the petitioner, our attention is being drawn to Page 64 of the case file (typed copy at page 64/A).

9. The record shows that the old PAN allocated to the petitioner is AAHPJ2938F, while the new PAN allocated to the petitioner is ABUPJ6113A.

10. It is asserted on behalf of the petitioner that she is not the owner of any immovable property located in Mumbai.

11. *Prima facie*, it appears that the reassessment qua the petitioner was triggered because of misinformation that was provided to the Assessing Officer (AO). Thus, whether or not the transaction concerning the subject immovable property is related to the petitioner, would require closer examination by the AO.

12. Accordingly, the impugned order dated 17.04.2023 passed under Section 148A(d) of the Income Tax Act, 1961 [in short, “the Act”] is set



aside.

12.1 Consequently, the impugned notice issued under 148 of the Act is also set aside.

13. The AO, however, will be at liberty to take the next steps in law, from the stage of the notice dated 31.03.2023 issued under Section 148A(b) of the Act, after providing the relevant material/information to the petitioner with regard to the subject immovable property.

13.1 We are told that the petitioner has time and again asked for copy of the sale deed, which is not being furnished by the AO.

14. In case the relevant material/information is supplied, the petitioner will be given an opportunity to file a response. Adequate time will be given for that purpose.

15. Furthermore, the AO will also accord hearing to the petitioner before passing the speaking order.

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

17. Resultantly, the interlocutory applications shall stand closed.

18. Parties will act based on the digitally signed copy of the order.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

JULY 18, 2023/RV

Click here to check corrigendum, if any