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

\+ W.P.(C) 3233/2024

SURYA ROSHNI LIMITED ..... Petitioner

Through: Mr. Paritosh Jain, Adv.

versus

PRINCIPLE COMMISSIONER OF INCOME TAX DELHI 7

..... Respondent

Through: Mr. Puneet Rai, Sr. Standing Counsel along with Mr. Ashvini Kumar and Mr. Rishabh Nangia, Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **04.03.2024**

CM APPL 13358/2024 (Exemption)

1. Allowed subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 3233/2024 and CM APPL 13357/2024 (Interim relief)

3. The writ petitioner impugns a Notice purporting to be under Section 263 of the Income Tax Act, 1961 ["**Act**"] and is dated 03 January 2024. The principal ground of attack in respect to the notice is that the Principal Commissioner has failed to record any satisfaction pertaining to the assessment being prejudicial to the interest of the Revenue and which according to learned counsel would be the *sine qua non* for invoking the revisionary powers conferred by Section 263

of the Act.

4. We, however, find ourselves unable to sustain that submission since and as is reflected in paragraph 5 of the impugned Notice, the Principal Commissioner appears to allude to Explanation 2 to Section 263 of the Act and which bids us to assume that where the revisional authority be of the opinion that the "*order came to be passed without making enquiries or verification*", the same would itself render it prejudicial to the interest of the Revenue. The alleged failure to conduct an enquiry was not questioned before us. In view of the aforesaid, we find no cause to interfere with the impugned notice at this stage.

5. The writ petition fails and shall stand dismissed. The present order, however, shall be without prejudice to the rights and contentions of the writ petitioner.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 04, 2024

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