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

\+ W.P.(C) 5133/2022

GURU UDYOG PRIVATE LIMITED .....Petitioner

Through: Mr. Siddharth Sachar, Adv.

versus

INCOME TAX OFFICER WARD 10(3), NEW DELHI AND ANR. .....Respondents

Through: Mr. Abhishek Maratha, SSC along with Mr. Apoorv Agarwal, Mr. Parth Semiwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha and Ms. Divya Verma, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% 16.07.2024

1. The present writ petition has been preferred seeking the following reliefs: -

> "a) Pass an order in the nature of a writ of Certiorari/ Prohibition or any other writ quashing the Impugned Notice dated 31/03/2021 bearing no. ITBA/AST/S/148/2020-21/1032014083(1) issued to the Petitioner under Section 148 of Income Tax Act, 1961 for AY 2015-16.
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> b) Pass such other and further order as this Hon'ble Court may deem fit and appropriate in the facts and circumstances of the case."

2. We note that the principal challenge stands duly encapsulated in our order of 29 March 2022 and which reads as follows: -

"Present writ petition has been filed seeking quashing of the notice dated 31st March, 2021 issued under Section 148 of the Income Tax Act, 1961 [herein after referred to as 'the Act'] for the Assessment Year 2015-16 on the ground that respondent nos.1 & 2 had no jurisdiction to issue the reassessment notice.

Learned counsel for the petitioner states that the request for change in petitioner's PAN data was allowed by the respondents on 06th August, 2019. He further states that the respondents have themselves admitted in their annexure to the notice dated 17th February, 2022 that the petitioner's jurisdiction falls in the State of Maharashtra. Consequently, he submits that the respondents based in Delhi could not have issued the impugned notice.

Learned counsel for the petitioner also refers to a letter from Income Tax PAN Services Unit addressed to the petitioner with regard to change/correction in the PAN data of the petitioner. A copy of the same is taken on record.

Issue notice. Mr.Abhishek Maratha, learned standing counsel accepts notice on behalf of the respondents. He prays for some time to obtain instructions.

List on 20th April,2022.

Till further orders, there shall be a stay of the impugned notice dated 31st March 2021 issued to the petitioner under Section 148 of the Act."

3. From the counter affidavit which has been filed in these proceedings, we find that there is no traverse of the principal contention of the writ petitioner that the Income Tax Officer, Ward 10(3), Delhi could not have assumed jurisdiction, since the Jurisdictional Assessing Officer is stated to be seated in the State of Maharashtra.

4. In view of the aforesaid, and since the impugned notice is also not asserted to have been issued in terms of the Faceless Assessment Scheme which now stands in place, we find ourselves unable to sustain the action of reassessment.

5. The writ petition is accordingly allowed. The impugned notice dated 31 March 2021 referrable to Section 148 of the Income Tax Act,1961 is hereby quashed and set aside.

6. We, however, leave it open to the respondents to take such further steps as may be otherwise permissible in law.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 16, 2024/RW