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

\+ W.P.(C) 7823/2023 & CM APPL. 30167/2023 (stay)

R M S CONSULTANT PVT. LTD. ..... Petitioner

Through: Appearance not given.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19(1) DELHI & ANR. ..... Respondents

Through: Appearance not given.

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

ORDER

% **11.01.2024**

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

> a) This Hon'ble Court may be pleased to issue a writ of mandamus, or any other appropriate writ, order or direction to quash the notice dated 27.05.2022 issued U/s 148A(b), the order passed U/s 148A(d) dated 28.07.2022 and the notice dated 28.07.2022 issued U/s 148 by the Respondent in the case of the Petitioner for the A.Y. 2015-16;
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> b) This Hon'ble Court may be pleased to issue a writ of mandamus, or any other appropriate writ, order or direction to quash the reassessment order dated 19.05.2023 passed by the Respondent under section 147 r.w.s 144 B of Income Tax Act, 1961 alongwith the notice of demand for the A.Y. 2015-16 in the case of the Petitioner;
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> c) That this Hon'ble High Court be pleased to pass a writ of and/or order and/or direction in the nature of prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said purported notice under section 148 of the Income Tax Act 1961 and/or in any proceedings initiated thereunder for the A.Y 2015-16;"

2. The grievance of the writ petitioner is that the Assessing

Authority ["**Authority**"] has proceeded to pass a Reassessment Order on 19 May 2023 for the Assessment Year 2015-16, despite a request for adjournment having been made on the date fixed.

3. Pursuant to the earlier orders passed, we note that the petitioner has filed an Affidavit of Compliance and along with which material has been placed on record which would tend to indicate that the request for adjournment had been duly lodged on the portal of the Department. It is however contended that despite the above, the Authority has proceeded to draw the Reassessment Order without affording an opportunity of hearing.

4. Since the petitioner alleges a breach of the principles of natural justice as well as the statutory command of the Income Tax Act, 1961 ["**Act**"] and which obliges the Authority to afford an opportunity of hearing, we dispose of the writ petition granting liberty to the writ petitioner to approach the Authority for recall of the order passed bearing in mind the asserted case that a request for accommodation had been duly made.

5. In case such an application is made within a period of one week from today, the same shall be duly considered and disposed of by the Authority within a period of three weeks therefrom.

6. The writ petition is disposed of on the aforesaid terms. All rights and contentions of the respondents are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 11, 2024//p