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

\+ W.P.(C) 9022/2023, CM APPL. 34334/2023 (Interim Relief)

MAREK ROBERT TRYZYBOWICZ (SOLE PROPRIETOR OF MAREK TRYZYBOWICZ DESIGN INTERNATIONAL ARCHITECT) ..... Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja and Mr. Animesh Tripathi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE I NT. TAX 2(2)(1) & ORS. ..... Respondent

Through: Mr. Kunal Sharma, Sr. Standing Counsel and Ms. Zehra Khan, Jr. Standing Counsel, Advs. for Mr. Shubhendu Bhattacharyya, Adv.
Mr. N.K. Aggarwal, SPC for UOI.

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

O R D E R

% **25.01.2024**

1. This writ petition challenges the notice dated 29 March 2023 issued under Section 148A(b) of the Income Tax Act, 1961 ["**Act**"] as well as the order dated 01 May 2023 purportedly passed under Section 148A(d) of the Act. The petitioner has also assailed the consequential notice dated 01 May 2023 issued under Section 148 of the Act.

2. Mr. Jain, learned counsel appearing in support of the writ petition draws our attention to the assertion that the notice under Section 148A(b) dated 29 March 2023 was served upon the petitioner

only on 28 April 2023. It becomes pertinent to note that the due date for compliance as prescribed in that notice was 26 April 2023. It is in the aforesaid backdrop that the petitioner appears to have approached the competent authority for extension of time, which was not acceded to and the order under Section 148A(d) of the Act came to be passed.

3. Mr. Sharma, learned counsel representing the respondents does not dispute the fact that the original notice under Section 148A(b) was served on the writ petitioner after the due date fixed for compliance. In view of the aforesaid, we find ourselves unable to sustain the position as taken by the respondents.

4. We accordingly allow the writ petition and set aside the order dated 01 May 2023 passed under 148A(d) of the Act as well as the notice referable to Section 148 of the Act.

5. The respondents are however granted liberty to initiate proceedings afresh from the stage of notice under Section 148A(b) of the Act, if otherwise permissible in law. All rights and contentions of respective parties, on merits, are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 25, 2024/*neha*