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

\+ W.P.(C) 8804/2024 & CM APPL. 35821/2024 (Stay)

PINKI TOUR AND TRAVELS LTD ..... Petitioner

Through Mr. Chanderkant Tyagi and Mr. Amar Gupta, Advs.

versus

INCOME TAX DEPARTMENT ..... Respondent

Through Mr. Ruchir Bhatia, SSC along with Mr. Anant Mann, Mr. Pratyaksh Gupta and Mr. Vikram Chand, JSCs.

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

O R D E R

% 01.07.2024

CM APPL. 35822/2024 (Exemption)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 8804/2024 & CM APPL. 35821/2024 (Stay)

1. The writ petitioner impugns the order dated 29 September 2023 referable to Section 148A(d) as well as the final notice under Section 148 of the Income Tax Act, 1961 [‘**Act**’] which came to be issued.

2. The principal grievance, apart from the other challenges which were raised, was with respect to additional information in respect of a sum of INR 91,28,044/- claimed as commission expenses and the proposed variation in respect thereof which came to be communicated to the petitioner on 25 September 2023.

3. According to the writ petitioner, very little time was accorded to the assessee to respond to the notice and proceedings thereafter came to be closed and a final order passed on 29 September 2023 under Section 148A(d) of the Act.

4. The aforesaid aspect is liable to be appreciated additionally in light of the request which had been made on 26 September 2023 by the writ petitioner for being accorded further time to respond to the notice of 25 September 2023.

5. In our considered opinion, the end of justice would merit the assessee being accorded two weeks' time to furnish all additional information and material that it may choose to rely upon in order to effectively answer the issues which stood raised in terms of the notice of 25 September 2023, since the assessment is yet to be completed.

6. In view of the aforesaid, we dispose of the writ petition at this stage, while leaving all rights and contentions of respective parties open, by providing that the writ petitioner would have two weeks from today to furnish all material and evidence that it may choose to rely upon while responding to the notice of 25 September 2023. Any such material that may be placed before the Assessing Officer shall be duly taken into consideration. The assessment may be now completed in accordance with law and after affording an opportunity of personal hearing to the writ petitioner.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J

JULY 01, 2024/RW