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

\+ W.P.(C) 10410/2024

DL INSURANCE SERVICES LTD .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra & Mr. Shashvat Dhamija, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. .....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia, JSCs & Mr. Nikhil Jain, Adv.

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

O R D E R

% **30.07.2024**

CM APPL. 42779/2024 (Ex.)

Allowed subject to all just exceptions.

Application stands disposed of.

W.P.(C) 10410/2024 & CM APPL. 42778/2024 (Stay)

1. This writ petition impugns the reassessment action initiated in terms of the order dated 31 March 2024 passed under Section 148A(d) of the Income Tax Act, 1961 ["**Act**"] and the consequential notice issued under Section 148.

2. The proceedings appear to have commenced pursuant to the issuance of a Show Cause Notice ["**SCN**"] on 27 February 2024, referable to Section 148A(b) of the Act. In response to the same, the petitioner addressed a communication on 07 March 2024 requesting for two weeks to furnish a reply to the SCN. This was followed by a

detailed reply which came to be submitted on 21 March 2024. The record would reflect that on the same date the petitioner also responded to a notice under Section 133(6), which had been issued on 05 February 2024.

3. The impugned order of 31 March 2024, however, came to be passed on the basis that no reply had been submitted. It is pertinent to note that neither the request for adjournment appears to have been turned down nor has the response of 21 March 2024 been taken into consideration. Undisputedly, both existed at the time when the impugned order came to be passed.

4. Viewed in light of the aforesaid, it was Mr. Rai's contention that rather than the matter being retained on the board of this Court, the ends of justice would warrant the matter being remitted to the concerned Assessing Officer ["**AO**"] for considering the issue afresh.

5. Accordingly, we allow the instant writ petition and quash the impugned order under Section 148A(d) and the consequential notice under Section 148, both dated 31 March 2024. The proceeding shall be considered afresh by the concerned AO from the stage of furnishing of the reply by the petitioner dated 21 March 2024. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 30, 2024/kk