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

\+ W.P.(C) 10455/2024 & CM APPL. 43018/2024 (Interim Relief)

SRI GURU RAVIDAS DHARAMSTAN PRABANDHAK SABHA THRU ITS PRESIDENT BALBIR SINGH

.....Petitioner

Through: Mr. Sudeep Singh and Mr. Vaibhav M., Advs.

versus

OFFICE OF THE INCOME TAX OFFICER & ANR.

.....Respondents

Through: Mr. Sunil Agarwal, SSC along with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs and Mr. Utkarsh Tiwari, Adv.

Mr. Udit Malik, ASC, GNCTD along with Mr. Vishal Chanda, Adv. for R-2.

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

O R D E R

% **20.08.2024**

1. The writ petitioner impugns the reassessment action as initiated by the respondents in terms of a notice dated 30 March 2024 under Section 148 of the Income Tax Act, 1961 [‘**Act**’]. Prior thereto, the petitioner had been placed on notice as provisioned for in Section 148(A)(b) and required to furnish a response in respect of information which had been gleaned by the respondents. The information on the basis of which the reassessment was sought to be based pertained to certain cash deposits and property transactions entered into in the year in question.

2. Undisputedly, the petitioner was a non-filer in Assessment Year [‘**AY**’] 2017-18. Before us, it is not disputed that a property

transaction amounting to INR 56,00,000/- was undertaken in the year in question. What was however asserted was that the second transaction comprising of an alleged receipt of INR 1,10,00,000/- had not been entered into by the petitioner-assessee. It was in the aforesaid backdrop that we had requested Mr. Agarwal, learned counsel for the respondents to obtain instructions.

3. Mr. Agarwal today has placed for our perusal the information summary which was received and which appears to have triggered the action for reassessment. Insofar as the first transaction is concerned, the information summary alludes to a report which was generated by the Office of the Sub-Registrar, Janakpuri, New Delhi. It is thus apparent that the respondents have proceeded to invoke Section 148 proceedings based on tangible material which had been received. Although the petitioner disputes the second transaction, in our considered opinion, that challenge entails an enquiry into disputed questions of fact and which would be an exercise wholly unwarranted under Article 226 of the Constitution.

4. In view of the aforesaid and the disputed issues of fact which are sought to be addressed and canvassed, we find no ground to entertain the challenge.

5. Accordingly, while we dismiss the writ petition, we leave all rights and contentions of respective parties on merits open to be addressed in the reassessment proceedings.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 20, 2024/RW