$~21

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

\+ W.P.(C) 10657/2024, CM APPL. 43857/2024

MARKIT INDIA SERVICES PRIVATE LIMITED

.....Petitioner

Through: Mr. Vishal Kalra and Mr. S.S. Tomar, Advs.

versus

THE DEPUTY COMMISSIONER OF INCOME-TAX, CIRCLE 16(1), NEW DELHI

.....Respondent

Through: Mr. Abhishek Maratha, SSC Apoorv Agarwal, Jr. SC, Mr. Parth Samwal, Jr. SC with Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha & Ms. Muskaan Goel, Advocates

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

**O R D E R**

% **12.08.2024**

1. The writ petitioner has impugned the initiation of reassessment action in terms of the notice under Section 148 dated 30 March 2024.

2. We had, on a previous occasion, taken note of the contention of Mr. Kalra, learned counsel appearing for the petitioner, who had drawn our attention to the ongoing assessment proceedings and which is manifest from a reading of the Show Cause Notice dated 25 September 2023.

3. We are further informed that although the petitioner had duly replied to the aforesaid notice and the proceedings were yet to culminate in a final order of assessment being framed, the respondents sought to invoke Section 148 of the Income Tax Act, 1961 [“**Act**”] in

terms of a notice dated 04 March 2024 referable to Section 148A(b).

4. It is the aforesaid proceedings which have ultimately culminated in the passing of a final order under Section 148A(d) and the issuance of the consequential notice under Section 148.

5. Since Mr. Maratha fairly concedes to the continuance and pendency of the original assessment proceedings and the fact that no final order of assessment was framed pursuant there to, we find ourselves unable to sustain the action for reassessment.

6. We, accordingly, allow the instant writ petition and quash the impugned notice under Section 148A(b) dated 04 March 2024, order under Section 148A(d) as well as the notice under Section 148 of the Act dated 30 March 2024.

7. We, however, leave it open to the respondents to take such further proceedings as may be otherwise permissible in law.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**AUGUST 12, 2024/***neha*