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

\+ W.P.(C) 10910/2024

PAYONEER INC .....Petitioner

Through: Mr. Jeet Kamdar & Mr. Kunal Verma, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX AND OTHERS .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann & Mr. Pratyaksh Gupta, JSCs.

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

O R D E R

% **07.08.2024**

CM APPL. 44954/2024 (Ex.)

Allowed subject to all just exceptions.

Application stands disposed of.

W.P.(C) 10910/2024 & CM APPL. 44953/2024 (Stay)

1. This writ petition has been preferred seeking the following reliefs:

> "a. That this Hon'ble Court be pleased to issue a Writ of Certiorari, or a Writ in the nature of Certiorari, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, calling for the records of the Petitioner's case and after examining the legality and validity thereof quash, cancel and set aside the impugned show cause notice dated March 11, 2024, the impugned order dated March 30, 2024 and the impugned notice dated March 30, 2024 issued by Respondent No.1;
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> b. That this Hon'ble Court may be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus, or any other appropriate writ, order or direction under Article 226 of the Constitution of India, ordering and directing Respondents to withdraw and cancel the impugned show cause notice dated March 11, 2024, the impugned order dated March 30, 2024 and the

impugned notice dated March 30, 2024 issued by Respondent No.1;

c. That this Hon'ble Court be pleased to issue a Writ of Prohibition or a writ in the nature of Prohibition or any other appropriate writ, order or direction under Article 226 of the Constitution of India ordering and directing Respondent No.1 to permanently refrain from giving effect to and/or proceeding further by way of reassessment or otherwise in any manner in respect of the impugned show cause notice dated March 11, 2024, the impugned order dated March 30, 2024 and the impugned notice dated March 30, 2024 issued by Respondent No.1;

d. The Respondents be directed to pay the costs of this Petition;

e. This Hon'ble Court may be pleased to grant such other and further reliefs and orders as this Hon'ble Court may deem fit and proper."

2. As is manifest from the record, the petitioner while responding to the notice under Section 148A(b) of the Income Tax Act, 1961 ["**Act**"] had filed a detailed response on 22 March 2024. However, the said reply has neither been noticed nor considered by the respondent while framing the final order under Section 148A(d).

3. In our opinion, therefore, the said order under Section 148A(d) is liable to be struck down on this short ground alone.

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

5. The matter shall stand remitted to the concerned Assessing Officer for considering the issue afresh bearing in the mind the objections dated 22 March 2024 which stand placed on its record. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 7, 2024/kk