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

\+ W.P.(C) 11049/2024

MOHAMED ABDUL JALEEL .....Petitioner

Through: Mr. Senthil Jagadeesan, Senior Advocate with Mr. Manuraj.S, Mr. Sachin.S and Mr. Krishnan.V, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE INT TAX 1(1)(1), DELHI .....Respondent

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

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

<u>O R D E R</u>

% **12.08.2024**

1. This writ petition impugns a final order of assessment dated 26 May 2024 and pertains to Assessment Year [‘**AY**’] 2018-19. As would be evident from the record, vide Show Cause Notice [‘**SCN’**] dated 12 March 2024, the petitioner was called upon to furnish an explanation in respect of certain gifts which were executed in respect of movable properties. As is ex facie evident from a reading of that notice, the petitioner was to furnish a response by 15 March 2024.

2. On our record, the petitioner has placed a response which was duly submitted on that date. However, despite a detailed explanation having been proffered by the writ petitioner, the impugned order has proceeded on the basis that the assessee had not filed a response.

3. We further note that the impugned order in paragraph 2 also incorrectly records that the reply to the original notice was to be submitted by 14 March 2024 and which, ex facie, is contrary to the record.

4. There has thus, been an apparent violation of the principles of natural justice and a failure to take into consideration the detailed response which was submitted by the writ petitioner.

5. In view of the aforesaid and undisputed position which emerges from the record, Mr. Agarwal submitted that ends of justice would warrant the matter being remitted to the Assessment Officer [‘**AO**’] for drawing proceedings afresh from the stage of infraction subject to all rights and contentions of respective parties being kept open.

6. We accordingly allow the instant writ petition and quash the impugned order dated 26 May 2024. We accord liberty to the respondent-Assessing Officer to proceed in the matter afresh after taking into consideration the reply dated 15 March 2024 submitted by the writ petitioner.

7. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 12, 2024/*vp*