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

\+ W.P.(C) 12171/2024

SHAKUNTALAM SECURITIES PVT. LTD.

.....Petitioner

Through: Ms. Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD 23(1) & ORS.

.....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh Pandya, Mr. Viplav Acharya, Mr. Utkarsh Tiwari, Advs.

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

O R D E R

% **02.09.2024**

CM APPL. 50645/2024

Allowed, subject to all just exceptions.

Application shall stand disposed of.

W.P.(C) 12171/2024 & CM APPL. 50644/2024 (Stay)

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

> "A. That this Hon'ble Court may be pleased to issue a writ of CERTIRARI or a writ in the nature of CERTIORARI or any other appropriate WRIT, order or direction or order setting aside the impugned order passed under section 148A(d) of the act dated 05/03/2024 for A.Y. 2017-18 and the impugned notice issued under section 148A(b) dated 12.02.2024 and the of it act and notice dated 15/07/2024 under section 142(1) of the income tax Act,
>
> B. 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 prohibiting Respondents from taking any steps in furtherance of the said notice under section 148A(B) of the Act, dated 12/02/2024 order under section 148A(d) of the Act, dated 05/03/2024

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C. That pending the hearing and final disposal of the present petition, this honorable court may be pleased to stay the operation of the said notice under section 148 of the Act dated 05/03/2024 annexed as ANNEXURE-C and show cause notice under section 148A(b) of the Act dated 12/02/2024 annexed as ANNEXURE-B

D. For add interim reliefs in terms of prayers above

E. For costs of the petition and

F. For such further and other reliefs as the nature and circumstances of the case may require."

2. As is manifest from the record, the notice under Section 148A(b) of the **Income Tax Act, 1961**[1] was issued on 12 February 2024. Since the petitioner had neither filed a response to the same nor sought any adjournment, the **Assessing Officer**[2] proceeded to frame a final order of assessment under Section 148A(d) on 05 March 2024 and which consequently saw the issuance of a notice under Section 148 of the same date.

3. Before us, it is contended by learned counsel for the writ petitioner, that due to inadvertence the e-mail communication could not be attended to and thus there was a failure on the part of the assessee to file a response.

4. We however note that there is no allegation in the writ petition that the original notice under Section 148A(b) did not stand duly served via post.

5. In that view of the matter, and bearing in mind the issues of fact which are sought to be canvassed before us, we find no justification to entertain the challenge.

6. Accordingly, we dispose of the writ petition with liberty reserved to the writ petitioner to raise all contentions and objections

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[1] Act
[2] AO

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before the AO, who may duly examine the same and pass such further orders as may be warranted in the facts and circumstances of the case.

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

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 2, 2024/*neha*

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