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

\+ W.P.(C) 12309/2024

SPRINGER HEALTHCARE LIMITED .....Petitioner

Through: Mr. Himanshu Sinha, Mr. Prashant Meharchandani, Ms. Kanupriya, Mr. Paras Arora, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION, CIRCLE 3.1.2, DELHI .....Respondent

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar and Mr. Rishabh Nangia, Advocates.

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

<u>O R D E R</u>
% **04.09.2024**

<u>CM APPL. 51189/2024 (Ex.)</u>

Allowed, subject to all just exceptions.

Application shall stand disposed of.

<u>W.P.(C) 12309/2024 & CM APPL. 51188/2024 (Stay)</u>

1. The writ petitioner is aggrieved by the order under Section 148A(d) of the Income Tax Act, 1961 [**"Act"**] and the consequential issuance of reassessment notice under Section 148. The action itself pertains to Assessment Year [**"AY"**] 2017-18.

2. We find from the record that although a Section 148A(b) notice had been issued on 30 March 2024, the petitioner had moved the respondent for being granted time to submit objections by 22 April 2024. However, and without passing any orders thereon or

considering the same, a final order under Section 148A(d) has come to be passed on 10 April 2024.

3. We take note of the undisputed fact that prior to the passing of the order on 10 April 2024, the petitioner was never apprised of its application seeking extension of time being proposed to be rejected. That rejection stood embodied in the final order which ultimately came to be passed.

4. In our considered opinion, and notwithstanding the challenges which are laid on the merits of the action itself, the reassessment notice as well as the order under Section 148A(d) is liable to be quashed and set aside on this short ground alone at this stage.

5. We accordingly allow the instant writ petition and quash the impugned order under Section 148A(d) dated 10 April 2024 as well as the impugned notice under Section 148 of even date. We direct the respondent to accord an adequate opportunity to the writ petitioner to present its objections including those which are taken to the assumption of jurisdiction for assessment.

6. Any objections that may be preferred shall be duly examined and disposed of in accordance with law before the framing of any final order under Section 148A(d). All rights and contentions of respective parties on merits are otherwise left open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 4, 2024/*ib*