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

\+ W.P.(C) 14602/2024 and CM APPL. 61330/2024

VINOD RAINA HUF .....Petitioner

Through: Mr Nischaya Kantoor, Advocate.

versus

INCOME TAX OFFICER WARD 53(1) DELHI & ORS.

.....Respondents

Through: Mr Indruj Singh Rai with Mr Sanjeev Menon, Mr Rahul Singh and Mr Anmol Jagga, Advocates.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% 16.12.2024

1. The petitioner has filed the present petition, *inter alia,* impugning an order dated 30.08.2024 (hereafter *the impugned order*) passed under Section 148A(d) of the Income Tax Act, 1961 (hereafter *the Act*) as well as a notice dated 31.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Act.

2. The learned counsel appearing for the Revenue fairly submits that the impugned order and the impugned notice be set aside and the assessing officer (AO) be directed to decide afresh after considering the petitioner's reply.

3. In view of the above, the impugned order and the impugned notice are set aside. The petitioner may file an additional reply to the notice dated

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20.08.2024 issued under Section 148A(b) of the Act within a period of two weeks from date. The AO shall consider the petitioner's earlier reply dated 27.08.2024 as well as the additional reply which may be filed and accordingly pass an order as it considers fit in accordance with law.

4. It is clarified that if the petitioner does not file an additional reply within a period of two weeks, as stated above, the AO shall proceed on the basis of the available reply without affording the petitioner any further opportunity. The petition is disposed of in the aforesaid terms. Pending application shall also stand closed.

5. It is clarified that all rights and contentions of the parties are reserved.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 16, 2024/tr

Click here to check corrigendum, if any

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