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

\+ W.P.(C) 14752/2024 & CM APPL. 61954/2024

HARSIMRAT INVESTMENTS PVT. LIMITED .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa Maity, Advocates

versus

INCOME TAX OFFICER, WARD 11(1) DELHI & ANR .....Respondent

Through: Mr. Siddhartha Sinha, SSC, Ms. Anuja Pethia, JSC, Ms. Anu Priya Nisha Minz and Mr. Srikant Singh, Advocates

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

O R D E R

% 17.12.2024

1. The petitioner has filed the present petition *inter alia* praying as under:-

> "*a) That this Hon'ble High Court be pleased to quash the impugned notice dated 08.08.2024 issued U/s 148A(b), the order dated 30.08.2024 passed U/s 148A(d) for the A.Y. 2018-19 and the consequential notice dated 30.08.2024 issued U/s 148 of the Income Tax Act, 1961 against the Petitioner for the A.Y. 2018-19;*
>
> *b) That this Hon'ble High Court be pleased to pass a writ of and/or order and/or direction in the nature of prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in*

> *furtherance of the said purported notice under section 148 of the Income Tax Act 1961 and/or in any proceedings initiated thereunder for the A.Y 2018-19;*"

2. Learned counsel for the parties state that the controversy involved in the present petition is identical to the one involved in W.P.(C) 13528/2024 captioned *MPS Exim Private Ltd. vs. Income Tax Officer, Ward 17(1) Delhi & Anr.,* which has been disposed of by a separate order remanding the matter to the AO for considering afresh. The learned counsel for the parties submit that a similar order be passed in this petition as well. They submit that the order dated 30.08.2024 passed under Section 148A(d) of the Income Tax Act, 1961 (hereafter *the Act*) in respect of assessment year (AY) 2018-19 be set aside and the matter be remanded to the Assessing Officer (AO) to consider afresh.

3. In view of the above, the impugned order dated 30.08.2024 passed under Section 148A(d) of the Act, is set aside and the matter is remanded to the AO to be considered afresh, in the light of the averments made in the present petition as well as in the light of the orders passed in the case of M/s Dhiru Builders and Promoters Pvt. Ltd.

4. The petition is disposed of in the aforesaid terms. Pending application is also disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

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Click here to check corrigendum, if any