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

\+ W.P.(C) 16682/2024 & CM APPL. 70595/2024

AUTOMATIC DATA PROCESSING LIMITED .....Petitioner

Through: Mr. Ajay Vohra, Senior Advocate with Mr. Aditya Vohra and Mr. Shashvat Dhamija, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. .....Respondents

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

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **03.12.2024**

CM APPL. 70596/2024 (Exemption)

1. Allowed, subject to all just exceptions.

2. Application stands disposed of.

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3. The petitioner has filed the present petition *inter alia* impugning an order dated 30.08.2024 passed under Section 148A(d) of the Income Tax Act, 1961 (hereafter *the Act*) and the notice dated 31.08.2024 issued under Section 148 of the Act for re-opening the petitioner's assessment for the assessment year (AY) 2018-19.

4. At the outset, the learned counsel appearing for the Revenue submits that all contentions of the petitioner, furnished in response to the notice dated 09.08.2024 issued under Section 148A(b) of the Act, were not considered and therefore, the matter may be remanded to the Assessing Officer (AO) for considering afresh. The said course commends to us.

5. Accordingly, we set aside the impugned order dated 30.08.2024 passed under Section 148A(d) of the Act as well as the notice dated 31.08.2024 issued under Section 148 of the Act, and remand the matter to the AO to consider it afresh, including in the light of the averments made in the present petition.

6. Let an apposite order under Section 148A(d) of the Act be passed within a period of four weeks from date.

7. It is clarified that all contentions of the parties are reserved.

8. The petition is disposed of in above terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024
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Click here to check corrigendum, if any