$~111.

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

\+ W.P.(C) 17458/2024

UTTAM CHAND RAKESH KUMAR .....Petitioner

Through: Mr. Abhimanyu Jhamba, Mr. Thonpinao Thangal and Ms. Aayushi Srivastava, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 2 & ANR. .....Respondent

Through: Mr. Sunil Aggarwal, Sr. St. Counsel with Mr. Shivansh B. Pandya, Jr. St. Counsel, Mr. Viplav Acharya, Jr. St. Counsel, Ms. Priya Sarkar, Jr. St. Counsel, Mr. Utkarsh Tiwari, Advs.

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

ORDER

% **18.12.2024**

CM APPL. 74250/2024

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 17458/2024 & CM APPL. 74249/2024

3. The petitioner has filed the present petition, *inter alia*, praying as under:

> "a. A Writ of Certiorari or Writ, Order or Direction in the nature of Certiorari, or any other appropriate Writ, Order or Direction under Article 226 / 227 of the Constitution of India quashing Notice dated 31.08.2024 issued under section 148 of the Act for AY 2018-2019;
> b. A Writ of Certiorari or Writ, Order or Direction in the nature of Certiorari, or any other appropriate Writ, Order or Direction under Article 226 / 227 of the Constitution of India quashing order dated 31.08.2024 issued under section u/s 148A(d) of the Act for AY

2018-2019;
c. A Writ of Prohibition as Writ, order or direction in the nature of Prohibition, or any other appropriate Writ, order of direction under Article 226/227 of the Constitution of India restraining the Respondent from continuing with the reassessment proceedings during the pendency of the present petition; and
d. To pass such further or other relief as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

4. At the outset, the learned counsel for the Revenue submits that the notice dated 31.08.2024 (hereafter *the impugned notice*) passed under Section 148 and the order dated 31.08.2024 (hereafter *the impugned order*) passed under Section 148A(d) of the Income Tax Act, 1961 (hereafter *the Act*) for the assessment year 2018-19 be set aside and the matter be remanded to the Assessing Officer (AO) for considering it afresh.

5. In view of the above, the impugned notice dated 31.08.2024 issued under Section 148 of the Act and the impugned order dated 31.08.2024 passed under Section 148A(d) of the Act are set aside and the matter is remanded to the AO for considering it afresh, including in light of the averments made in the present writ petition.

6. The petition stands disposed of. Pending application is also disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 18, 2024
N.Khanna