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

\+ W.P.(C) 2130/2023

PACE INDUSTRIES PRIVATE LIMITED .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Rohit Jain, Mr. Aniket D. Agrawal and Ms. Manisha Sharma, Advs.

versus

THE INCOME TAX OFFICER, WARD 19(3) AND ORS. .....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia and Mr. Gibran Naushad, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 12.08.2025

1. This petition has been filed with the following prayers:

> *"(I) Issue a writ in the nature of mandamus/ certiorari or any other appropriate writ, order or direction for quashing (a) notice dated 29.06.2021 issued under section 148, as it existed prior to substitution vide Finance Act, 2021 w.e.f. 01.04.2021, (b) letter/ notice dated 20.05.2022, (c) order dated 23.07.2022 passed by Respondent No.1 under section 148A(d), (d) notice dated 23.07.2022 issued under section 148 of the Act in the case of the Petitioner for assessment year 2014-15, and all proceedings/ actions consequent thereto;*
> *(II) stay the reassessment proceedings initiated under sections 147/148 vide the impugned notice dated 23.07.2022 issued under section 148 of the Act, and/or any other proceedings initiated thereunder for the assessment year 2014-15, during pendency of the present petition;*
> *(III) grant ad-interim ex-parte stay in terms of prayer (IV) above;*
> *(IV) call for the records of the case from the Respondents;"*

2. Mr. Ajay Vohra, learned senior counsel for the petitioner, would submit that in view of the settled position of law by the Hon'ble Supreme

Court in the case of ***Union of India and Ors. v. Rajeev Bansal: 2024 INSC 754*** and by this Court in ***Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr.: Neutral Citation No.: 2025:DHC:547-DB*** and also by the High Court of Madhya Pradesh in the case of ***Sandeep Singh Saluja vs. Income Tax Department and ors. Neutral Citation NO. 2025:MPHC-IND:19495*** and also in view of the factual position which emerges in the petition, the impugned notice dated 29.06.2021 passed under section 148 of the Income Tax Act, 1961, letter dated 20.05.2022; order dated 23.07.2022 passed under section 148A(d) and notice dated 23.07.2022 issued under section 148 of the Income Tax Act, 1961 in the case of the petitioner for the assessment years 2014-15 are liable to be set aside.

3. The submission of Mr. Puneet Rai, appearing for the respondents, is that appropriate shall be that the matter be sent back to the Assessing Officer to enable him to apply his mind on the facts which arises for consideration in this petition and also keeping in view the position of law and to pass appropriate orders.

4. In fact, our attention has been drawn to the order passed by the Hon'ble Supreme Court in the case of ***Dy. Commissioner of Income Tax vs. Reliance Industries Ltd., SLP (Diary no. 56889/2024)*** decided on 24.02.2025 wherein a similar procedure has been adopted/ directed.

5. If that be so, this petition stands disposed of by directing the petitioner to submit the chart as has been filed by the petitioner in the Court today, before the Assessing Officer on the date and time fixed by the Assessing officer to be communicated to the petitioner herein.

6. The Assessing Officer shall give a hearing to the petitioner and thereafter pass appropriate orders within four weeks as an outer limit.

7. The petition along with the pending application, if any, is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 12, 2025

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