$~8

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

\+ W.P.(C) 1931/2025 and CM APPLs. 9049-50/2025

M/S MHJ METALTECHS PVT. LTD. .....Petitioner

Through: Mr Abhinav Sharma with Mr Shreesh Pathak, Advocates.

versus

INCOME TAX OFFICER, WARD 16 (1), DELHI.....Respondent

Through: Ms Naincy Jain and Ms Madhavi Shukla, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **21.03.2025**

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

> "a) Set aside/Quash the Impugned Notice dated 20.03.2024 bearing DIN & Notice No. ITBA/ AST IF /l 48A(SCN)/202324/l 063049051 (1) issued under Section 148A(b) and Impugned Order dated 30.03.2024 bearing DIN & Notice No. ITBA/AST/F/148A/2023-24/1063694791(1) passed/issued under Section 148A(d) by the Respondent and all consequential proceedings arising therefrom."

2. The present petition was listed on 14.02.2025 and the learned counsel for the Revenue had sought time to take instructions. She now states, on instructions, that the order dated 30.03.2024 **[impugned order]** passed under Section 148A(d) of the Income Tax Act, 1961 [**the Act**] be set aside and the matter be remanded to the Assessing Officer [**AO**] for deciding

afresh in a time bound manner.

3. In view of the above, without going into the merits of the challenge as raised by the petitioner, we consider it apposite to set aside the impugned order dated 30.03.2024 passed under Section 148A(d) of the Act and remand the matter to the AO for considering afresh. The petitioner is at liberty to respond to the notice dated 20.03.2024 issued under Section 148A(b) of the Act in respect of Assessment Year [**AY**] 2020-21 within a period of ten days from date. The AO shall consider the response of the petitioner and pass a fresh order within a period of four weeks thereafter, that is, on or before 30.04.2025. The AO would also be at liberty to seek further information or documents as considered relevant.

4. In view of the above order, the notice issued under Section 148 of the Act pursuant to the impugned order dated 30.03.2024 and further proceedings, if any, are also set aside.

5. The petition is disposed of in the aforesaid terms. Pending applications shall also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 21, 2025/tr