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

\+ W.P.(C) 5703/2023

RENU GOEL .....Petitioner

Through: Mr. Nikhil Goyal, Adv.

versus

CENTRAL BOARD OF DIRECT TAXES & ORS. .....Respondents

Through: Mr. Debesh Panda, SSC with Ms. Zehra Khan and Mr. Vikramaditya, JSCs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

<u>O R D E R</u>

% **17.01.2025**

1. The writ petitioner impugns the reassessment action which has been initiated under Section 148 of the **Income Tax Act, 1961**[1] and pertaining to **Assessment Year**[2] 2016-17.

2. The solitary allegation on which the Section 148A(b) notice proceeds is an amount of INR 6,61,37,910/- standing to the credit of Account No. 036705500712 with ICICI Bank. The notice proceeds on the basis that the aforesaid account was maintained by the writ petitioner. Responding to the same, the petitioner asserted that the said account is not held by her and is in fact in the name of one Mr. Vipul Goel.

3. While dealing with the aforesaid explanation, the authority has

[1] Act

while passing the order under Section 148A(d) observed as follows:-

> "(ii) Further as per information, the A/c No-036705500712 with ICICI Bank having credits of Rs.6,61,37,910/- pertains to the assessee. In this regard, the assessee has submitted a copy of certificate issued by ICICI Bank Limited, Plot No. 6, Garg Trade Centre, CC, Sector-11, Rohini, New Delhi-110085 wherein the bank has certified that "*It is to confirm that M/s. Rashika Polytex with CA A/c No-036705500712 was having a current account in ICICI Bank, Rohini Sector-11, Branch. The name of the proprietor is Sh. Vipul Goel with PAN: AIGPG5122K and the account is closed on 23.07.2015. And it to inform you that Ms. Renu Goyal is not part of this account and nothing to do with this account. This letter is issued at the specific request of the customer and in accordance with, and subject to, the terms and condition is applicable to the account. The bank disclaims any liability for any decision taken by any user based on the certificate*."
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> However on perusal of the details of Sh. Vipul Goel it is noticed that account has not been declared therefore on protective ground the credits remained unexplained in the hence of Renu Goel. On the basis of the material available on record, it is concluded that this is found to be a fit case for issuing notice u/s 148 of the I.T. Act for A.Y. 2016-17. Therefore, the information of Sh. Vipul Goel may be forwarded to the concerned A.O"

4. The fact that the bank account does not pertain to the writ petitioner is one which is also admitted in paragraph 7 of the counter affidavit which has been filed in these proceedings by the respondents and which is reproduced hereinbelow:-

> "7. That the contents of Paragraph No. 7 are a matter of record. It is further submitted that while finalizing the order u/s 148A (d) the detail related to M/s Rashika Polytex Prop. Sh. Vipul Goel (A/c No. 036705500712) was erroneously put in, instead of M/s Vipul Udyog Prop. Renu Goel (A/c No.036705500747)."

5. In view of the aforesaid, it is manifest that the assumption of jurisdiction is based on an incorrect fact and thus cannot sustain.

6. We, accordingly, allow the present writ petition and quash the impugned order referable to Section 148A(d) dated 29 July 2022 as

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[2] AY

well as the consequential notice under Section 148 dated 29 July 2022.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 17, 2025/DR