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

\+ W.P.(C) 3941/2025 and CM APPLs. 18385-86/2025

SADHNA BROADCAST LIMITED .....Petitioner

Through: Mr Ruchesh Sinha with Ms Monalisa Maity, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22(2) DELHI & ANR. .....Respondents

Through: Mr Puneet Rai, SSC.

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

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

% **28.03.2025**

1. The petitioner has filed the present petition, *inter alia,* impuging a reassessment order dated 27.02.2025 [**impugned order**] passed by the Assessing Officer [**AO**] under Section 147 read with Section 144B of the Income Tax Act, 1961 [**Act**] for Assessment Year [**AY**] 2017-18 along with the demand. It is the petitioner's case that the impugned order has been passed in violation of the principles of natural justice. The said contention is advanced on the premise that the petitioner was issued a show cause notice dated 17.02.2025 and was granted time till 17:05 hours of 24.02.2025 to furnish a reply. Thus, the petitioner was provided only one week to file its reply to the show cause notice. The petitioner did not respond to the show cause notice but on the last date i.e., on 24.02.2025 filed an application seeking further time to respond to the show cause notice. The AO

disregarded the said request and proceeded to pass the impugned order.

2. It is trite law that an assessee is required to be given sufficient opportunity to respond to any addition to the returned income that is proposed by the AO. However, it is not a facet of natural justice that despite sufficient opportunity being granted, the AO is also bound to give additional opportunities if a request is so made. It is also noticed in the present case the proceedings for reassessment had commenced on 26.03.2024 by issuance of the notice under Section 148 of the Act. Thereafter, on 30.08.2024 notices were also issued under Section 143(2) of the Act and the proceedings continued. Another notice was issued on 11.11.2024 under Section 142(1) of the Act. The show cause notice dated 17.02.2025 was issued after the petitioner had already provided information as sought for by the AO.

3. In the given facts and circumstances of the case, we are unable to accept that the impugned order falls foul of Article 14 of the Constitution of India on the ground of violation of the principles of natural justice. The petition is accordingly dismissed.

4. However, we clarify that in the event the petitioner files an appeal against impugned order, it would not be precluded from furnishing such material as it considers necessary including materials, which were not a part of the record.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 28, 2025/tr

Click here to check corrigendum, if any