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

\+ W.P.(C) 4857/2025 CM APPL. 22358/2025

WISEMAN KNITFAB PRIVATE LIMITED .....Petitioner

Through: Ms. Ananya Kapoor, Mr. Utkarsha Kumar Gupta, Mr. Sumit Lalchandani, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 27, DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, Advocates.

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

O R D E R

% **21.04.2025**

1. The petitioner has filed the present petition impugning an Order dated 06.03.2025 passed under Section 147 of the Act read with Section 144 of the Income Tax Act, 1961 **[the Act].** The petitioner contends that the said order has been passed in violation of the principles of natural justice. The notice under Section 148 of the Act was issued by the Assessing officer [**AO**] on 22.03.2024 for reopening the assessment for the Assessment Year 2020-2021.

2. In compliance of the said notice, the petitioner filed its return of income on 18.04.2024. Thereafter, the AO issued notices under Section 143(2) of the Act as well as under Section 142(1) of the Act. The petitioner claims that it responded to the said notices and also requested the AO to provide a copy of the evidence/material seized as well as statements recorded during the search conduced in the premises belonging to the persons of the Galaxy Group as the notice under Section 148 of the Act was

premised on the material found during the said search.

3. On 03.02.2025, a show cause notice was issued by the AO proposing to make an addition of Rs.1,63,00,000/- under Section 68 of the Act and also an addition of Rs.4,89,000/- under Section 69C of the Act. On 10.02.2025, the petitioner requested for some time to file its response to the said notice and thereafter filed the same on 08.03.2025. However, the AO proceeded to pass the impugned order, disregarding the response filed by the petitioner. The said order is dated 06.03.2025, however, the petitioner alleges that the same was passed on 16.03.2025.

4. Mr. Gupta, learned counsel appearing on behalf of the Revenue, states that without getting into the controversy as sought to be raised by the petitioner, the impugned order may be set aside and the AO shall pass the order afresh after considering the response furnished by the petitioner.

5. The said course commends to us. Accordingly, we set aside the impugned order and remand the matter to AO to consider it afresh. The AO shall consider the response furnished by the petitioner and pass a fresh assessment order after affording the petitioner an opportunity to be heard.

6. The petition is disposed of in the aforesaid terms.

7. All the pending application(s) also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 21, 2025
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Click here to check corrigendum, if any