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

\+ W.P.(C) 4895/2025 & CM Nos.22521/2025 & 22522/2025

SPRNG ENERGY PRIVATE LIMITED .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Anshul Sachar & Mr. Tavish Verma, Advs.

Versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT .....Respondent

Through: Mr. Siddhartha Sinha, Adv.

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

O R D E R

% **17.04.2025**

1. Issue notice.

2. The learned counsel appearing for the respondent accepts notice.

3. The petitioner [**Assessee**] has filed the present petition, *inter alia,* impugning an assessment order dated 25.03.2025 [**impugned order**] passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 [**the Act**]. The Assessee also impugns a notice of demand issued under Section 156 of the Act.

4. It is the Assessee's case that the impugned order has been passed in violation of the principle of natural justice. The Assessee had filed its return of income for Assessment Year [**AY**] 2023-24 on 30.11.2023. The Assessee's return was picked up for scrutiny and a notice dated 19.06.2024 was issued under Section 143(2) of the Act. It does not appear that any substantial proceedings were conducted immediately thereafter. However, on 13.03.2025, the AO issued a show cause notice [**SCN**] calling upon the Assessee to explain why the share capital amounting to ₹4,39,81,00,000/- not be included in the total income as unexplained credit under Section 68 of the Act. The Assessee was called upon to reply to the said SCN within a period of four

days, that is on or before 17.03.2025. Thereafter, the AO issued another notice dated 16.03.2025, in effect, reiterating the contents of the SCN issued three days earlier. The Assessee was now called upon to file a reply by 19.03.2025.

5. The Assessee responded to the SCN by submitting voluminous documents on 17.03.2025. Thereafter, the Assessee also filed another reply dated 19.03.2025 submitting further documents and also sought a personal hearing. Additionally, the Assessee also requested for further two/three days' time to collate the remaining documents considering that the information required is voluminous. However, the AO passed the impugned order without granting further opportunity to be heard.

6. The learned counsel appearing for the Revenue fairly submits that the impugned order be set aside for the reasons stated in the petition and the matter be remanded to the AO for consideration afresh.

7. In view of the above, the present petition is allowed and the impugned order is set aside. The matter is remanded to the AO to consider the Assessee's response to the show cause notice and pass a fresh order after affording the Assessee an opportunity to be heard. The Assessee is also at liberty to file further documents in support of its contentions within a period of one week from date.

8. The petition is allowed in the aforesaid terms. Pending applications are also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 17, 2025

'gsr'

Click here to check corrigendum, if any