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

\+ W.P.(C) 5130/2025, CM APPL. 23407/2025

SUBHASH CHAND SINGHAL .....Petitioner

Through: Mr. Ramesh Kumar Jain and Mr. Mudit Bansal, Advs.

versus

PCIT, DELHI-12 & ORS. .....Respondents

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin and Ms. Easha, JSCs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **20.08.2025**

1. This petition has been filed with the following prayers:

> *"a) issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the impugned Order under Section 148A(d) and impugned Notice under Section 148 of the Income Tax Act, 1961 both dated 17.04.2023 for the AY 2019-20;*
> *b) issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, setting aside the reassessment proceedings initiated under section 147 of the Income Tax Act, 1961 for the AY 2019-20;*
> *c) issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, setting aside the unsigned approval under Section 151 of the Income Tax Act, 1961 and any proceedings initiated pursuant thereto for the AY 2019-20;*
> *d) issue a Writ of Mandamus or a Writ in the nature of mandamus or any other appropriate Writ, Order or direction, quashing the impugned Assessment Order under*

Section 147 r.w.s.144 and Notice of Demand under Section 156 of the Income Tax Act, 1961, both dated 25.03.2025, and Penalty proceedings initiated pursuant thereto for the AY 2019-20;

e) issue a Writ of and/or order and/or direction in the nature of prohibition commanding Respondent to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the Notice of Demand under Section 156 and penalty proceedings initiated under Sections 270A, 271AAC, and 272A(1)(d) of the Income Tax Act, 1961 for the AY 2019-20;

f) issue a Writ of Certiorari, Mandamus or any other appropriate Writ, Order or direction for initiation of suitable administrative action against the erring officer being the impugned Assessment Order was issued with gross non- application of mind and gross negligence;

g) impose exemplary costs upon the Respondent No.2 for passing high-pitched assessment order in violation of the principles of natural justice and contrary to the facts and law of the matter;"

2. One of the submission of learned counsel for the petitioner is that the respondents while passing the order under Section 148A(d) and issuing notice under Section 148 and also the Assessment Order dated 25.03.2025 have violated the principles of natural justice. According to him, the notice of hearing which was said to have been issued on 12.03.2025 for 13.03.2025 at 12:30 PM was not received by the petitioner and the same was not available on Income Tax Business Application (ITBA) portal. This amounts to denial of fair opportunity to the petitioner during the re-assessment proceedings which ultimately resulted in the order of assessment dated 25.03.2025. On this, the learned counsel for respondent states that she has instructions to convey to the Court that the Assessing Officer (AO) is ready and willing to grant one more opportunity to the petitioner to apply through virtual mode and make submissions through his representative on the date

and time to be conveyed by the Assessing Officer to the petitioner through E-mail and ITBA portal.

3. If that be so, the order dated 25.03.2025 is set aside. The Assessment Officer shall give a hearing to the representative of the petitioner on the date and time fixed and thereafter proceed in accordance with law. This process shall be completed within six weeks as an outer limit.

4. The petition is disposed of.

5. It is made clear that, as the assessment order shall be passed on the strength of this Order, the petitioner shall be precluded from advancing the plea of limitation to pass the Assessment order.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 20, 2025

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