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

\+ W.P.(C) 5426/2025 and CM APPLs. 24733-34/2025

INTUITIVE ALPHA INVESTMENT FUND PCC-CELL 1 .....Petitioner

Through: Mr Prakash Sinha with Ms Kinjal Bhutta, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, INT TAX CIRCLE 2(1) (1) DELHI .....Respondent

Through: Mr Shlok Chandra, SSC with Ms Naincy Jain, Ms Madhavi Shukla and Mr Ujjwal Jain, Advocates.

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

O R D E R

% **28.04.2025**

1. Issue notice. The learned counsel for the Revenue accepts notice.

2. The petitioner has filed the present petition, *inter alia*, impugning a draft assessment order dated 31.03.2025 [**impugned order**] on the ground that the same has been passed in violation of principles of natural justice. The petitioner contends that it was not afforded any real opportunity to respond to the show-cause notice on the basis of which the impugned order is premised.

3. It is the petitioner's case that a show-cause notice dated 27.03.2025 [**SCN**] was issued by the Assessing Officer [**AO**] at 09.42 P.M. with a direction to file their reply to the same by 05.00 P.M. on 29.03.2025. The petitioner submits that 29.03.2025 was a Saturday and a weekly of in

Mauritius as well as in India. Thus, the petitioner did not have a sufficient time to respond. Notwithstanding to the same, the petitioner did file a response without any assistance from professionals on account of short notice. However, the said response was also not considered.

4. It is further stated that although the petitioner sought an opportunity for being heard, the same was also not afforded to the petitioner.

5. Mr Chandra, the learned counsel appearing for the Revenue fairly states that the matter be remanded to the AO to consider afresh.

6. In view of the above, the petitioner is granted yet another opportunity to respond to the SCN dated 27.03.2025 within a period of one week from the date. The learned AO shall consider the said reply and pass an appropriate assessment order after affording the petitioner an opportunity to be heard.

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

8. All contentions of the parties are reserved.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 28, 2025/tr

Click here to check corrigendum, if any