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

\+ **W.P.(C) 6485/2025 & CM APPL. 29548-49/2025**

NKC PROJECTS PRIVATE LIMITED

.....Petitioner

Through: Mr Prakash Sinha, Advocate.

versus

DCIT CIRCLE -16(1) NEW DELHI

.....Respondent

Through: Mr Gaurav Gupta, SSC, Mr Shivendra Singh, Mr Yojit Pareek, JSCs and Ms Prakriti Rastogi, Advocate.

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

O R D E R

% **15.05.2025**

1. Issue notice. Mr Gupta, the learned counsel appearing for the Revenue accepts notice.

2. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 29.03.2025 [**impugned notice**] issued under Section 148 of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2019-20.

3. It is the petitioner's case that the impugned notice has been issued without following the procedure as prescribed under Section 148A of the Act.

4. Mr Gupta, the learned counsel for the Revenue, fairly states that the impugned notice may be set aside with liberty to the Revenue to issue fresh notice after following the due procedure under Section 148A of the Act.

5. In view of the above, the impugned notice is set aside. We, however,

clarify that the Revenue is not precluded from initiating the proceedings under Section 148A of the Act and if the Assessing Officer finds it a fit case for issuance of notice under Section 148 of the Act, to issue the same, subject to the same being in accordance with law and within the time as otherwise prescribed under the law.

6. The petition is allowed in the aforesaid observation. The pending applications are also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 15, 2025

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Click here to check corrigendum, if any