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

\+ W.P.(C) 6926/2025

RENEW WIND ENERGY (RAJKOT) PVT LTD .....Petitioner

Through: Mr Rohit Jain and Mr Samarth Chaudhari, Advocates.

versus

NATIONAL FACELESS PENALTY CENTRE & ANR. .....Respondents

Through: Mr Puneet Rai, senior standing counsel with Mr Ashvini Kumar and Mr Rishabh Nangia, Advocates.

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

O R D E R

% 21.05.2025

CM APPL. 31376/2025 (Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 6926/2025 & CM APPL. 31375/2025

3. Issue notice.

4. The learned counsel appearing for the Revenue accepts notice.

5. The petitioner has filed the present petition, *inter alia*, impugning an order dated 17.03.2025 [**impugned order**] passed under Section 270A of the Income Tax Act, 1961 [**Act**] in respect of assessment year [**AY**] 2020-21.

6. It is the petitioner's case that the impugned order is unreasoned and fails to consider the reply furnished by the petitioner to the show cause notice.

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7. Although the impugned order notes that the petitioner had filed a reply to the notice dated 26.07.2024 initiating penalty under Section 270A of the Act, the same has not been considered. On the contrary, the impugned order records at another place that the petitioner has failed to file a reply. The impugned order is *ex facie* unreasoned and we note that the reply has been filed by the petitioner.

8. In view of the above, the impugned order is set aside.

9. The matter is remanded to the Assessing Officer for consideration afresh in accordance with law.

10. The petition is disposed of in the aforesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

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

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