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

\+ **<u>W.P.(C) 6943/2025</u>**

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

<u>O R D E R</u>

% 21.05.2025

<u>CM APPL. 31430/2025</u> (Exemption)

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

2. The application stands disposed of.

<u>W.P.(C) 6943/2025 & CM APPL. 31429/2025</u>

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 25.03.2025 [**impugned order**] passed under Section 270A of the Income Tax Act, 1961 [**Act**] in respect of assessment year [**AY**] 2021-22.

6. It is the petitioner's case that he has not received any show cause notice prior to passing of the impugned order and therefore, the same is in violation of the principles of natural justice. The petitioner states that on an

earlier occasion, it had received a notice and had duly replied to the same. The learned counsel for the petitioner has also drawn the attention of this court to its reply dated 21.11.2024, which sets out the petitioner's reasons for claiming that levy of penalty is unsustainable in the given facts.

7. The plain reading of the impugned order indicates that the Assessing Officer [**AO**] had not examined the petitioner's reply and has proceeded on the basis that the petitioner had failed to furnish a reply to the notice.

8. Considering that the petitioner's earlier reply is on record, the impugned order would not be sustainable.

9. It is also pointed out that the notice of demand under Section 156 of the Act, which accompanied the impugned order pertains to an order passed in respect of AY 2020-21 and is not in consonance with the impugned order.

10. In view of the above, we consider it apposite to set aside the impugned order and remand the matter to the AO for considering afresh. It is so directed.

11. 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