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

\+ W.P.(C) 10000/2024 CM APPL. 40952/2024

DR. RAJEEV DHAVAN .....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Drona Negi and Mr. Devvrat Tiwari, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX, CENTRAL CIRCLE 2, DELHI & ORS. .....Respondents

Through: Mr. Sunil Aggarwal, Sr SC with Ms Priya Sarkar, Mr Viplav Acharya, Jr SCs, and Mr. Utkarsh Tiwari and Mr. Anugrah Dwivedi, Advs.

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

ORDER

% **31.10.2025**

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

"a. Issue a writ in the nature of certiorari or any other appropriate writ, order or direction for quashing of impugned order dated 10.05.2024 (Annexure P-2) passed under/s. 148 A(d) of the Income-tax Act, 1961 (

"Act") and the impugned notice dated 10.05.2024 issued under s. 148 of the Act (Annexure P-1) , both by Respondent No. 1 in respect of Assessment Year 2017-18; and/ or

b. Issue a writ in the nature of mandamus or prohibition or any other appropriate writ(s), order(s), direction(s) restraining the Respondents, their agents, successors, subordinates, etc. from proceeding with the consequential re-assessment proceedings; and / or"

2. The notice under Section 148A (d) of the Income Tax Act, 1961 (the Act) has been issued by stating that an amount of Rs. 37,00,19,954/- has been deposited in the assessee's bank account.

3. Reply to the said notice was given by the petitioner and an order under 148A (d) of the Act was passed on 10.05.2024, The submission of the learned counsel for the petitioner is by drawing our attention to page 46 to contend that the amount deposited in the account was Rs.5,76,500/- and not what is contended by the Revenue.

4. Mr. Sunil Aggarwal, learned Senior Standing Counsel appearing for the respondents states that the communication received from the Canara Bank need to be considered by the Assessing Officer to pass a fresh order.

5. If that be so, we set aside the order dated 10.05.2024 passed under Section 148A (d) of the Act and notice under Section 148 of the Act and remand the matter to the Assessing Officer, who shall pass a fresh order taking into consideration the communication, received from the Canara Bank by giving a hearing to the petitioner or his representative on the date and time, to be informed to the petitioner. The aforesaid exercise shall be carried out within eight weeks as an outer limit. All pleas of the petitioner are left open to be canvassed before the Assessing Officer.

6. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 31, 2025
cd