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

\+ W.P.(C) 10174/2025, CM APPL. 42265/2025

LECOANET HEMANT INDIA PVT. LTD. (SUCCESSOR / TRANSFEREE COMPANY OF IP SUPPORT SERVICES (INDIA) PVT. LTD.) .....Petitioner

Through: Mr. Piyush Kaushik, Adv.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 13(1), DELHI .....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Adv.

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

O R D E R

% **05.08.2025**

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

"(i) issue of a writ, order or direction more particularly a writ in the nature of certiorari or any other appropriate writ thereby quashing the impugned notice u/s 148 of Income tax Act, 1961 ('the Act') dated 30/06/25 for AY 2021-22 together with the impugned order u/s 148A(3) dated 30/06/25 for AY 2021-22 along with notice u/s 148A(1) dated 30/03/25 for AY 2021-22 issued in the Permanent Account Number (PAN) of amalgamating/dead entity being manifestly bad in law; that the Petitioner's case for the current AY 2021-22 is very squarely covered by the detailed decision of this Court dated 26/09/24 in a batch of cases including Petitioner's own cases for the preceding year wherein also the impugned notice u/s 148 and order u/s 148A(d) were quashed being issued in an absolutely identical manner as in the current AY 2021-22 and this Court vide its interim order for the preceding year in petitioner's own case was pleased to order for a complete stay on the Notice u/s 148 & order u/s 148A(d) issued in the PAN of the amalgamating / dead

entity in an absolutely identical manner as in the current AY 2021-22.

(ii) This Hon'ble Court may graciously be pleased to issue interim orders similar to the interim orders as passed in the preceding year by directing a complete stay on re-opening notice including order which have issued in an absolutely identical manner to the impugned re-opening notice u/s 148 along with the impugned re-opening order u/s 148A(3) as in the current AY 2021-22."

2. In effect, the case of the petitioner as contended by Mr. Piyush Kaushik, is that pursuant to the notice issued under section 148A(1) dated 30.03.2025 which resulted in passing of an order under section 148A(3) and also issuance of notice under section 148 of the Income Tax Act, 1961 on 30.06.2025, the same are in violation of the principles of natural justice in as much as, they have been issued/passed without considering the reply filed by the petitioner assessee on 15.04.2025.

3. In this regard, he has drawn our attention to pages 76 onwards. He has also drawn our attention to annexure P-2 which is an order passed under section 148A(3) dated 30.06.2025 specifically paragraph 4.4 at page 37 wherein, the Assessing Officer stated that "*however, no reply has been filed by the assessee till date*" to contend, the said conclusion supports his submission.

4. According to Mr. Kaushik, the order passed under section 148A(3) dated 30.06.2025 followed by notice under section 148 dated 30.06.2025 need to be set aside by directing the Assessing Officer to consider the reply filed on 15.04.2025 for a fresh decision thereof and then proceed in accordance with law.

5. Mr. Gaurav Gupta, SSC states, this Court without setting aside the initial show cause notice under Section 148A(1), this Court may direct the

Assessing Officer to consider the reply filed by assessee on 15.04.2025 and pass order to proceed in accordance with law.

6. If that be so, the order passed under section 148A(3) on 30.06.2025 and also notice issued under section 148 dated 30.06.2025 are set aside by directing the Assessing Officer to consider the reply dated 15.04.2025 to the show cause notice issued on 30.03.2025 under 148A(1) and pass order to proceed in accordance with law.

7. The aforesaid exercise shall be carried out within four weeks from today.

8. The petition along with the application, is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 05, 2025

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