$~9

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

\+ W.P.(C) 11435/2025 CM APPL. 46774/2025

BHARPUR SINGLA PROPRIETOR OF B.N. AGRO

.....Petitioner

Through: Mr. Ruchesh Sinha, Ms Monalisa Maity, Ms Shilpa Choudhary, Ms Upasna Vashistha and Mr. Madhav Gawri, Advocates.

Versus

DCIT CENTRAL CIRCLE 2 DELHI & ANR.

.....Respondent

Through: Mr. Vipul Agrawal, Sr. Standing Counsel.

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

O R D E R

% **19.08.2025**

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

> *"a) A writ of and/or order and or directions in the nature of certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing impugned notice dated 27.03.2025 issued U/s 148A(1), order dated 22.06.2025 passed U/s 148A(3) and notice dated issued 23.06.2025 passed U/s 148 of the Act for the A.Y. 2019-20 and proceedings initiated pursuant thereto;*
> *b) A writ of and/or order and/or direction in the nature of prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said purported*

notice under section 148 and order passed under section 148A(3) of the Income Tax Act 1961 and/or in any proceedings initiated thereunder for the assessment year 2019-20;
c) such other order or orders as this Hon'ble Court may deem fit
and proper in the facts and circumstances of the case."

2. One of the grounds for filing this petition and challenging the impugned notice dated 27.03.2025 issued under Section 148A(1), the order dated 22.06.2025 passed under Section 148A(3) and notice dated 23.06.2025 issued under Section 148 of the Act for the Assessment Year 2019-20 is that the order under Section 148A(3) of the Income Tax Act, 1961 was passed without giving the complete information relied upon by the Revenue, which was required to be given in terms of the said notice as the notice clearly states that the information is enclosed along with the notice.

3. Mr. Vipul Agrawal, Senior Standing Counsel, who sought time to take instructions, states that as per the instructions received, the email dated 14.08.2025 states the following :

> *"In this regard, it is intimated that the assessee has been provided the copy of statements vide ITBA/AST/F/17/2025-26/1078636295(1) dated 18/07/2025 and copy of the same is attached herewith. Also, it is informed that the extract of the statement as mentioned in Show Cause Notice issued u/s 148A(1) dated 27/03/2025 has not been inadvertently attached with the Notice. A copy of the annexure and Show Cause Notice is also attached for your information.*
> *Further, it is pertinent to mention here that*

the assessee was confronted during the search and the statement was recorded in this regard (copy of which is attached)."

4. In other words, Mr. Vipul Agrawal, Senior Standing Counsel submits that although the extract of the statement was mentioned in the notice issued under Section 148A(1) dated 27.03.2025, the same was inadvertently not attached to the notice. He states that saving the notice under Section 148A(1), the order passed under Section 148A(3) and the notice issued under Section 148 be set aside, so as to enable the petitioner herein file a reply to the extracts of the statements which have been already supplied to the petitioner.

5. If that be so the petitioner shall file reply within a period of four weeks to enable the Assessing Officer pass a fresh order under Section 148A(3) within four weeks and then proceed in accordance with law. The order dated 22.06.2025 and notice dated 23.06.2025 are set aside.

6. The appeal is disposed of as allowed. The pending application stands disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 19, 2025
dd