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

\+ W.P.(C) 12767/2025 CM APPL. 52137/2025

HITIK MALHAN

.....Petitioner

Through: Mr Uday Bedi, Advocate.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr Raj Kumar Yadav, SPC, Ms Rita and Mr R Ujjwal Saha, Advocates for UOI.

Mr Shlok Chandra, SSC, Ms Naincy Jain, Ms Madhavi Shukla, JSCs and Mr Anshuman Jindal, Advocates.

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

O R D E R

% **29.08.2025**

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

> *"A) Issue a Writ of mandamus or any other appropriate writ / order / direction against the Respondent No.2 i.e. Income Tax Department by declaring that the Order issued by the Respondent No.2 under sub-section (3) of Section 148A of the Income Tax Act, 1961 dated 26.06.2025 having DIN no.ITBA/AST/F/148A/2025-26/1077825212(1) for A.Y. 2021-22 is ex-facie baseless and bad in law, without application of mind, and set-aside and quash the said Order dated 26.06.2025; AND*
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> *B) Issue a Writ of mandamus or any other appropriate writ / order / direction against the Respondent No.2 i.e. Income Tax Department by declaring that the Notice issued by the Respondent No.2 under Section 148 of the Income Tax Act, 1961 dated 26.06.2025 having DIN No.*

ITBA/AST/S/148_1/2025- 26/1077829976(1) and the consequential assessment proceedings for A.Y. 2021-22 is ex-facie illegal and bad in law, without application of mind, and set-aside quash the said Notice dated 26.06.2025; AND"

2. On the last date of hearing, we had passed the following order:-

> *"1. Issue notice. Learned counsel for the respondents accepts notice and seeks time to take instructions.*
> *2. At his request, renotify on 29.08.2025."*

3. The learned counsel for the respondents has placed before us two documents, which have been received by her from the Assessing Officer. The same are taken on the record.

4. The learned counsel appearing for the petitioner has also filed an additional affidavit dated 28.08.2025 enclosing therewith certain communications received by him from the petitioner's bank.

5. The issue which arises for consideration is whether the credit interest for the financial year 2020-21 should be read as ₹3,39,50,175/- as is the stand of the Assessing Officer or ₹2,94,79,917/- as per the petitioner.

6. From the above it is seen that there is a variance in the stand of the petitioner and the Revenue. Since the challenge is primarily to the order dated 26.06.2025 passed under Section 148A(3) of the Income Tax Act, 1961 and also to the notice under Section 148 dated 26.06.2025, appropriate shall be that the parties work out the issue which has been raised in the writ petition before the Assessing Officer. Suffice to state that the petitioner shall be at liberty to explain his stand on the basis of the documents which he has relied upon in these proceedings to the Assessing Officer, who shall then

proceed in accordance with law.

7. With the above observations, the petition is closed. The pending application is disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 29, 2025

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