$~131

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

\+ W.P.(C) 12780/2024 & CM APPL. 53284/2024

NEHA AVIATION MANAGEMENT P LTD .....Petitioner
Through: Ms. Smriti Sahay, Advocate.

versus

INCOME TAX, CIRCLE 16 (1) & ORS. .....Respondents
Through: Mr. Gaurav Gupta, Sr. Standing Counsel with Mr. Shivendra Singh, Jr.SC, Mr. Yojit Pareek, Jr.SC & Ms. Prakriti Rastogi, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 30.04.2025

1. The Petitioner has filed the present petition, *inter alia*, praying as under:

> "a) Issue a writ of and/or order and/or direction in the nature of Certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing the impugned reopening notice dated 21.03.2024 issued under section 148 of the Act *(referred to as "Annexure P-3")*, the impugned notice dated 02.07.2024 issued under section 143(2) of the Act *(referred to as "Annexure P-5");* the impugned notice dated 15.07.2024 issued under section 142(1) of the Act *(referred to as "Annexure P-7").*
>
> b) Issue a writ and/or order and/or direction in the nature of prohibition commanding Respondent No. 1 and/or Respondent No. 2 to forebear from giving effect to and/or taking any steps whatsoever pursuant to and/or in furtherance of the impugned

reopening notice dated 21.03.2024 issued under section 148 of the Act for the AY 2018-19."

2. The notice under Section 148 of the Act, which is impugned by the Petitioner, is premised on the basis that the Petitioner had received accommodation entries. It is alleged that the Petitioner received ₹1,75,59,653/- as an accommodation entry (loan) during the previous year relevant to the Assessment Year [**AY**] 2018-19. It is the case of the Petitioner that the reopening of the assessment was not based on any tangible material, as the Petitioner had not received any loan during the previous year relevant to AY 2018-19. In fact, the Petitioner has stated that he had not entered into any transaction amounting to ₹1,75,59,653/- with M/s Tish Consultants Private Limited, as alleged.

3. The learned counsel for the Revenue submits that the Assessing Officer [**AO**] had proceeded to complete the assessment pursuant to the impugned notice, and an addition of the same amount has been made.

4. In the given facts and circumstances, we do not consider it apposite to entertain the present petition, as the Petitioner has a statutory remedy of an appeal against the assessment order. We are unable to accept that the reopening of the assessment was without any basis, as admittedly the Petitioner had undertaken a transaction with M/s Tish Consultants Private Limited, which is one of the companies alleged to be under the control of entry providers and used for providing entries.

5. However, we clarify that all rights and contentions of the parties are reserved, and nothing stated in this order would be read as precluding the Petitioner from advancing such contentions, as advised, before the Appellate Authority, in the event an appeal is preferred against the assessment order.

6. The petition is accordingly disposed of. Pending application(s) also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 30, 2025/ *'A'*

Click here to check corrigendum, if any