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

% *Date of Decision: 09.09.2025*

\+ **W.P.(C) 13089/2025 & CM APPL. 53626/2025**

ANMOL TRADEX PRIVATE LIMITED

.....Petitioner

Through: Dr. Manas Shankar Ray, Mr. Shouryendu Ray, Mr. Yashendra Singhwal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 25 DELHI

.....Respondent

Through: Mr. Gaurav Gupta, SSC Mr. Shivendra Singh, JSC Mr. Yojit Pareek, JSC Mr. Surya Jindal Ms. Prakriti Rastogi, Advs

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

V. KAMESWAR RAO, J. (*ORAL*)

CM APPL. 53627/2025(exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 13089/2025 & CM APPL. 53626/2025(stay)

3. The petition has been filed with the following prayer:

"a. Issue a writ in the nature of certiorari, or any other appropriate writ, direction or order, quashing and setting aside the two show-cause notices dated 31.03.2025 and 25.06.2025

> *issued by the Respondent under Section 148A(1) of the Income-Tax Act, 1961, the consequent Order dated 28.06.2025 under Section 148A(3) of the Act, and the notice dated 28.06.2025 under Section 148 of the Act."*

4. One of the submissions by Dr Manas, learned counsel for the petitioner is that while passing the order under Section 148A(3) of the Income Tax Act, 1961 (the Act), the respondents have not taken into consideration the reply filed by the petitioner on 28.06.2025 pursuant to the notice dated 25.06.2025.

5. According to him, the respondents have passed the order on 28.06.2025 itself.

6. In fact, we note that on a perusal of the order passed under Section 148A(3) of the Act dated 28.06.2025 more specifically paragraph 5 at pages 67 & 68, though it refers to the replies of the petitioner dated 15.04.2025 and 24.06.2025 but not of 28.06.2025, which means the reply dated 28.06.2025 was not considered.

7. Noting the infirmity in the order dated 28.06.2025 passed under Section 148A(3) of the Act, we set aside the said order and also the notice dated 28.06.2025 under Section 148 of the Act and remand the matter back to the Assessing Officer (AO), who shall pass a fresh order after considering all the replies filed by the petitioner dated 15.04.2025, 24.06.2025 and 28.06.2025. This fresh order shall be a reasoned and speaking order, and shall be passed within six weeks from today.

8. Once the AO has passed the fresh order, under Section 148A(3) of the Act, the parties to proceed in accordance with law.

9. The petition and accompanying application seeking interim stay stand

disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 09, 2025
RT