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

\+ W.P.(C) 13751/2025 CM APPL. 56399/2025

VEENA ARORA

.....Petitioner

Through: Mr. Amol Sinha, Adv.

versus

INCOME TAX OFFICER, WARD-72(1), NEW DELHI & ANR.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE MADHU JAIN

<u>O R D E R</u>

% **04.11.2025**

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

> *"a) This Hon'ble Court be pleased to allow the present Writ Petition and pass a writ of certiorari or mandamus or any other appropriate writ and/or order and/or direction quashing the impugned notice dated 26.06.2025 issued by the Respondent No.1 under section 148 of the Act and proceedings initiated pursuant thereto for A.Y 2021-22;"*

2. On the last date of hearing, Mr. Siddhartha Sinha, Senior Standing Counsel had sought time to take instructions. He states, no interference be made with the impugned notice issued under Section 148 of the Income Tax Act, 1961 (the Act) dated 26.06.2025 as the issue which has been raised by the petitioner should be appropriately considered by the Assessing Officer.

3. On this, the submission made by the learned counsel for the petitioner is that the issue is covered in favour of the petitioner by a judgment of the Bombay High Court in the case *Benaifer Vispi Patel vs. Income-Tax Officer*. According to him, in the given facts, the notice under Section 148 could not

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have been issued.

4. Appropriate be that the assessment proceedings initiated pursuant to notice issued under Section 148 of the Act shall continue, by giving liberty to the petitioner to urge all pleas both on facts and in law, before the Assessing Officer to enable him to consider the same and pass appropriate orders, in accordance with law.

5. With the above observation, the petition and the pending application are disposed of.

V. KAMESWAR RAO, J

MADHU JAIN, J

NOVEMBER 04, 2025

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