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

\+ W.P.(C) 14137/2025 CM APPL. 58035/2025

GE CAPITAL GLOBAL ENERGY INVESTMENTS BV

.....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra and Mr. Tanmay Dhakras Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

.....Respondent

Through: Mr. Vipul Agrawal (Sr. SC) with Ms. Sakshi Shairwal, Mr. Akshat Singh (Jr. SCs), Mr. Gaoraang Ranajn and Ms. Harshita Kotru (Advs.).

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% **12.09.2025**

CM APPL. 58036/2025 (Exem.)

1. Exemption is allowed, subject to all just exceptions

2. The application stands disposed of.

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

> *"a) a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing the notice dated 31.03.2025 issued under section 148A(1) of the Act for assessment year 2019-20;*
> *b) a writ in the nature of certiorari/ mandamus or any other appropriate writ,*

order or direction for quashing the order dated 30.06.2025 passed by Respondent No.1 under section 148A(3) and the consequent initiation of reassessment proceedings vide notice dated 30.06.2025 issued under section 148 of the Act for assessment year 2019-20;
c) grant ad-interim stay of the reassessment proceedings undertaken by Respondent No.1 under section 148 read with section 148A pursuant to the notice dated 30.06.2025 issued under section 148 of the Act for the assessment year 2019-20, pending final disposal of the present writ petition; and
d) Such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

4. One of the submissions of Mr. Ajay Vohra, learned Senior Counsel for the petitioner is that pursuant to the receipt of notice dated 31.03.2025 under Section 148A(1) of the Income Tax Act 1961, (the Act), the petitioner had submitted a detailed reply to the same on 24.04.2025. Unfortunately, the Assessing Officer while passing the order under 148A(3) of the Act has not given any finding on the stand taken by the petitioner in its reply. In support of his submission, Mr. Vohra has drawn our attention to page 69 of the paper book more specifically paragraphs 6, 7.1 and 8 to contend that without drawing a conclusion, the AO has decided to issue notice dated 30.06.2025 under Section 148 of the Act, which is clearly untenable.

5. Mr. Vipul Agrawal, Sr. Standing Counsel appearing for the respondent is unable to contest the submission made by Mr. Vohra. If that be so, we set aside the order dated 30.06.2025 passed by the Assessing Officer so also the notice dated 30.06.2025 and remand the matter back to

the Assessing Officer, who shall consider the reply filed by the petitioner and pass a reasoned order within twelve weeks from today dealing with all the contentions raised by the petitioner in its reply dated 24.04.2025. The Assessing Officer is not precluded from seeking such information/documents from the petitioner as he deem appropriate.

6. Keeping in view the facts in this petition, we deem it appropriate to direct that a personal hearing shall be granted to the petitioner through its representative by the Assessing Officer.

7. Petition disposed of.

V. KAMESWAR RAO, J

RENU BHATNAGAR, J

SEPTEMBER 12, 2025
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