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

\+ W.P.(C) 15036/2025, CM APPL. 61933/2025

TECHNOCRATS ADVISORY SERVICES PVT. LTD.

.....Petitioner

Through: Mr. Abhishek Shivpuri, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 76(1) & ORS.

.....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Mr. Gibran, JSC, Mr. Ashvini Kumar and Mr. Rishabh Nangia, Advs.
Mr. Avdesh Kumar, Adv. for R-3.

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

ORDER

% 26.09.2025

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

> *"a) Issue a writ of certiorari or any other appropriate writ quashing the notice dated 5 August 2025 issued by Respondent No. 1 under section 226(3) of the Income Tax Act, 1961, to Respondent No. 2 for recovery of Rs. 12,17,900/- for the alleged shortfall in the deposit of TDS for F.Y. 2016-17 to F.Y. 2024-25.*
> *b) Issue a writ of mandamus directing Respondent No. 3 to issue a circular containing comprehensive guidelines for the Assessing Officers while invoking powers under section 226(3) for recovery of TDS."*

2. The grievance of the petitioner is primarily in respect of notice issued on 05.08.2025 making a demand for Rs. 12,17,900/-. The learned counsel for the petitioner submits that pursuant to the receipt of aforesaid notice under Section 226(3) of the Income Tax Act, 1961, replies have been filed by the petitioner on 08.08.2025 and on 27.08.2025, respectively.

3. He states no order has been passed by the respondents on the same as nothing has been received by the petitioner pursuant thereto.

4. If that be so, we dispose of the writ petition along with pending application, directing the respondent no. 1 to decide the notice dated 05.08.2025 after considering the above replies filed by the petitioner within three weeks from today.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 26, 2025/sr