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

\+ W.P.(C) 16371/2025 CM APPL. 67008/2025

AKI ORGANICS PVT LTD (MERGED WITH SONY FINANCIAL SERVICES PVT LTD) .....Petitioner

Through: Ms Surbhi Chandra, Advocate.

versus

ACIT CENTRAL CIRCLE 27 & ORS. .....Respondent

Through: Mr. Shlok Chandra, Sr. Std. Counsel with Ms. Naincy Jain, Advocate.

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

O R D E R

% **24.11.2025**

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

> 1. Issue a writ of certiorari or any other appropriate writ, order, or direction quashing the notice under Section 148 of the Income Tax Act, 1961, dated 31.03.2024 (DIN: ITBA.AST/S/148.1/2023-24/1063769934(1) issued by Respondent No.1 (Annexure P-3).
> 2. Issue a writ of certiorari or any other appropriate writ, order, or direction quashing the order under Section 144/147 dated 05.03.2025, raising a demand of Rs.1,77,54,780/- for A.Y. 2017 -18 (Annexure P-6).
> 3. Issue a writ of mandamus or any other appropriate writ, order, or direction restraining the Respondents from initiating any further proceedings against the Petitioner under the surrendered PAN AAACA2265N for A.Y. 2017- I 8 or any other assessment year.
> 4. Grant interim relief by staying the operation of the impugned noticed dated 31.03.2024 and order dated 05.03.2025, including any coercive recovery actions, pending the disposal of this Writ Petition.
> 5. Pass any other order(s) as this Hon'ble Court may

> deem fit and proper in the facts and circumstances of the case."

2. The challenge is primarily to the notice issued under Section 148 of the Income Tax Act, 1961 (the Act) dated 31.03.2025 and also an order passed under Section 144/147 of the Act dated 05.03.2025. The submission of learned counsel for the petitioner is primarily that these proceedings were initiated against the M/s AKI Organics Pvt. Ltd., which was initially merged with M/s Greenbox Organics Pvt. Ltd., but later with M/s Sony Financial Services Pvt. Ltd. and hence in that sense, the proceedings initiated, passing of the order and further action taken by the respondents are totally unsustainable.

3. Mr. Shlok Chandra, SSC, who appears for the respondents, has taken instructions. As per his instructions, the proceedings should have been initiated against the entity called M/s Sony Financial Services Pvt. Ltd.

4. If that be so, appropriate shall be that the notice dated 31.03.2025 and the order passed under Section 144/147 of the Act dated 05.03.2025 are set aside granting liberty to the respondents to initiate fresh proceedings against the entity called M/s Sony Financial Services Pvt. Ltd. within 90 days from today and proceed in accordance with law.

5. Petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 24, 2025
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