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

\+ W.P.(C) 17252/2025

ABHINAV JAIN

.....Petitioner

Through: Mr. Roopenshu Pratap Singh, Ms Megha Jain, Mr Manish Sharma and Mr. Aditya Taneja, Advs.

versus

INCOME TAX OFFICER WARD 45, 1 DELHI AND ORS.

.....Respondent

Through: Mr. Siddhartha Sinha, SSC. Mr. Sumit K. Batra and Ms Priyanka Jindal, Advs. for R-3.

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

O R D E R

% 13.11.2025

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

> *"a) Issue a writ of certiorari quashing the impugned order dated 16.04.2024 passed u/s 148A(d) of the Income-tax Act, 1961 and all consequential notices/proceedings for A.Y. 2020-21 including SCN dated 20.08.2025;*
> *b) Issue a writ of mandamus restraining the Respondents from taking any further steps pursuant to the impugned order/SCN;*
> *c) Pass such other or further order(s) as this Hon'ble Court may deem fit and proper."*

2. In fact the challenge is to the order passed under Section 148A (d) dated 16.04.2024 of the Income Tax Act, 1961 (the Act) and also notice issued under Section 148 of the Act. The submission of learned counsel for

the petitioner is that the petitioner is liable to the extent of 1/8th share in the property, which was sold vide Sale Deed dated 30.05.2019 and not in the manner depicted by the respondents in the notices and order passed under Section 148A(d).

3. Mr. Siddhartha Sinha, SSC on the other hand submits that none of the notices issued by the respondents have been answered by the petitioner. According to him, appropriate shall be that the petitioner should upload on the portal the documents on which the petitioner intends to rely upon in support of his case. He has drawn our attention to page 89 of the paper book in support of his contention that the Assessing Officer (AO) has recorded that no registered Sale Deed and Purchase Deed to substantiate the claim has been submitted by the Assessee.

4. In view of the aforesaid position, we are of the view that appropriate shall be for the petitioner to upload the documents which he intends to rely upon on the portal of the respondents for the consideration of the Assessing Officer.

5. Surely, if the petitioner has grievance against the final order to be passed by the Assessing Officer, to agitate the same in accordance with law.

6. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 13, 2025

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