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

\+ W.P.(C) 17863/2025 CM APPL. 73800/2025 CM APPL. 73801/2025

KAD HOUSING PVT. LTD. .....Petitioner

Through: Mr. Salil Kapoor and Mr. Sumit Lalchandani, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 6, DELHI .....Respondent

Through: Mr. Siddhartha Singh, SSC and Ms Anu Priya Nisha Ming, Adv.

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:

> *"A. Issue a writ of and/or order and or directions in the nature of certiorari or any other appropriate writ, order or direction quashing the impugned notice dated 31.03.2025 issued under Section 148A(1) of the Act and the order dated 24.06.2025 passed under Section 148A(3) of the Act along with the notice dated 24.06.2025 issued under Section 148 of the Act for AY 2019-20 and the proceedings initiated pursuant thereto;*
> *B. Issue a writ of and/or order and/or direction in the nature of Prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the impugned notice dated 24.06.2025 issued under Section 148 of the Act and/or in any proceedings initiated thereunder for the AY 2019-20, and grant stay on the reassessment proceedings;*
> *C. Issue any other Writ, order, or direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.*
> *D. To dispense with from filing certified copies of Annexures.*
> *E. To allow the writ petition with cost in favour of the Petitioner and against the Respondents."*

2. Mr. Sumit Lalchandani learned counsel for petitioner makes two-fold submissions. One on the aspect of erroneous invocation of amended provisions despite applicability of the savings clause introduced by the Finance Act, 2024 and the second one that the learned Assessing Officer has issued notice on a particular premise, which he has changed while passing an Order under Section 148A(3) of the Income Tax Act, 1961 (the Act).

3. Insofar as the first submission is concerned, on a specific query to Mr. Sumit Lalchandani, Advocate whether such a plea was advanced while filing reply to notice under Section 148A(1) of the Act, the answer is in the negative.

4. Insofar as the second submission is concerned, having seen the notice issued under Section 148A(1) of the Act, the reply filed by the petitioner to the same and also the order passed by the Assessing Officer, we are not inclined to interfere with the notices/Order passed by the respondent.

5. At this stage, Mr. Sumit Lalchandani, Advocate states that he shall withdraw the writ petition and appear before the Assessing Officer and put forth its case including on the jurisdiction.

6. If that be so, the petition is disposed of as withdrawn granting liberty to the petitioner to urge all pleas, both on facts and in law before the Assessing Officer for his consideration.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 24, 2025

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