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

\+ W.P.(C) 17885/2025

TMEN SYSTEMS PRIVATE LIMITED THROUGH AUTHORIZED REPRESENTATIVE

.....Petitioner

Through: Ms. Divyanshi Singh and Mr. Dhruv Dev Gupta, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 25 -1, DELHI AND ORS.

.....Respondent

Through: Mr. Siddhartha Sinha, SSC and Mr. Nring Chamwibo Zeliang, Adv.

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

O R D E R

% 26.11.2025

1. The matter is taken up today as the date fixed, i.e. 25.11.2025 was declared a holiday pursuant to Notification No.35/G-4/Genl-I/DHC dated 24.11.2025, issued by this Court.

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

> *"a. Issue writ, order or direction in the nature of certiorari or any other appropriate writ, order or direction to quash and set aside the impugned Notices dated 21.03.2024 issued under Section 148A(b) of ITA, 1961 by Respondent No. 1 reopening assessment for AY 2020-21, without authority and jurisdiction, in violation of provisions of the Income Tax Act, 1961 and that of principles of natural justice and in violation of Article 14, 19(1)(g), 265 and 300A of the Constitution of India; b. Issue writ, order or direction in the nature of certiorari or any other appropriate writ, order or direction to quash and set aside the impugned order dated 12.04.2024 passed under Section 148A(d) and Notice dated 12.04.2024 issued under Section 148 of ITA, 1961, of ITA, 1961 by Respondent No. 1 initiating*

reassessment proceedings for AY 2020-21, without authority and jurisdiction, in violation of provisions of the Income Tax Act, 1961 and that of principles of natural justice and in violation of Article 14, 19(1)(g), 265 and 300A of the Constitution of India;"

3. In substance, the challenge is to a notice dated 21.03.2024 issued under Section 148A(b) of the Income Tax, 1961 (the Act) for re-opening the assessment for the Assessment Year 2020-21 and also the order passed on 12.04.2024 under Section 148A(d) and a notice dated 12.04.2024 issued under Section 148 of the Act.

4. Pursuant to notice under Section 148A(b) dated 21.03.2024, the assessee had sought 15 days' time to file a reply vide letter dated 28.03.2024. This made the respondent issue a further notice on 29.03.2024 granting time to the petitioner to file reply on or before 10.04.2024. It is noted that a reply was filed on 28.04.2024, i.e. beyond the date of 10.04.2024.

5. Be that as it may, even in this reply, the assessee had sought 15 days' time and also stated that the respondents have not given party-wise breakup of the amount of Rs.3,16,00,000/- to the petitioner/assessee and in that sense it is unable to reconcile the figure of Rs.3,16,00,000/- from their books of accounts. In any case, an order under Section 148A(d) of the Act was passed by the respondents on 12.04.2024 followed by a notice under Section 148 of the Act.

6. Pursuant thereto, the notice dated 21.07.2025, was issued under Section 142(1) of the Act by the Assessing Officer seeking information as per the Annexure annexed therewith. It is the submission that pursuant thereto, the present petition has been filed, the notice under Section 148A(b)

of the Act is vague, scanty and non-specific in complete absence of information suggesting escapement of any income chargeable to Tax. That apart it is the submission, that the order passed under Section 148A(d) of the Act on 12.04.2024, based on the verification report which has no nexus with the petitioner.

7. On the other hand, the submission of Mr. Siddhartha Sinha, Senior Standing Counsel, is that the order under Section 148A(d) was passed on 12.04.2024 and the petition has been filed on 23.09.2025, almost one and half years of the passing of the order/issuance of notice. That apart, it is his submission that on one hand the petitioner had filed a brief reply seeking further time to file a reply but on the other, has alleged that in the absence of any information furnished by the AO in respect of the 126 entities, they are unable to file a detailed reply to the same.

8. According to him, in the given facts, when the petitioner is evading to give a proper reply and also till date has not furnished information as sought under Section 142(1) of the Act, it is appropriate for the petitioner to appear before the AO and give all the information and make his submissions to the satisfaction of the AO.

9. Having heard the learned counsel for the parties and perused the record, we are of the view that given the nature of facts, that arises for consideration in the petition and the petition having been filed after more than one and half years from the date of order i.e. 12.04.2024, and even the notice dated 21.07.2024 under Section 142(1) of the Act which got triggered only because of passing of the order under Section 148A(d), appropriate for the petitioner is to appear before the AO to make all submissions, both on facts and in law for the consideration of the AO. When such submissions are

made, the AO shall consider the same and proceed in accordance with law. This we say in view of the Judgment of the Supreme Court in the case of ***Dehri Rohtas Light Rly. Co. Ltd. v. District Board, Bhojpur (1992) 2 SCC 598.***

10. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 26, 2025

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