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

% *Date of Decision : 19.12.2025*

\+ **W.P.(C) 19288/2025 & CM APPL. 80507-08/2025;**
W.P.(C) 19296/2025 & CM APPL. 80553-54/2025

MAKEMYTRIP INDIA PRIVATE LIMITED
.....Petitioner

Through: Mr Sachit Jolly, Sr Advocate with Mr Abhyudaya Shankar Bajpai, Mr Sohum Dua, Ms Manvi and Ms. Ghunaim Siddiqui, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 16 1 DELHI & ANR.
.....Respondents

Through: Mr Siddhartha Sinha, SSC and Ms Easha Gurung, JSC.

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

V. KAMESWAR RAO, J. (*ORAL*)

1. These petitions [W.P.(C) 19288/2025 & W.P.(C) 19296/2025] have been filed by the petitioner in respect of Assessment Year (AY) 2021-22 and AY 2020-21, respectively with common prayers:-

> *"a) a writ in the nature of Certiorari, mandamus or any order appropriate writ for quashing of the*

Impugned Show Cause Notice dated 13.03.2025 issued under Section 148A(1) of the Act, Impugned Order dated 29.06.2025 issued under Section 148A(3) of the Act, Impugned Notice dated 29.06.2025 issued under Section 148 of the Act for the subject AY by the Respondents and all consequential proceedings thereto; and"

2. In effect, the challenge in these petitions is to the notices dated 13.03.2025 issued under Section 148A(1) of the Income Tax Act, 1961 (the Act); orders dated 29.06.2025 issued under Section 148A(3) of the Act; and notices of the same date under Section 148 of the Act in respect of relevant AYs.

3. Mr Sachit Jolly, learned Senior Counsel for the petitioner has drawn our attention to page no.45 of W.P.(C) 19288/2025 and page no. 37 of W.P.(C) 19296/2025 which are notices issued under Section 148A(1) of the Act to contend that they are vague notices and does not specify the reasons to allege that the income of the petitioner has escaped assessment except stating in paragraph no.3.1; *"Search and seizure under section 132 on MLBEs of Insurance Sector (Ajay Mehta Group)"*. He states that, the petitioner has given replies to the notices issued by the respondents specifying the reasons/manner of receipt of Rs.11,00,80,752/-and Rs.39,27,95,754/- but the same have not been considered by the Assessing Officer (AO) while passing the orders under Section 148A(3) of the Act; as such the notices under Section 148A(1); orders under Section 148A(3), and notices under Section 148 of the Act, need to be set aside.

4. In this regard, Mr Jolly has relied upon the provision of Section

148A(1) of the Act to contend that the provision itself contemplates that the notice to show cause shall be accompanied by the information, which suggest that the income chargeable to tax has escaped assessment in the relevant AY.

5. On the other hand, Mr Siddhartha Sinha, learned SSC appearing for the Revenue, would justify the notices which have been issued under Section 148A(1) of the Act; orders passed under Section 148A(3) of the Act; and notices issued under Section 148 of the Act, stating that, it is pursuant to the investigation that the proceedings have been initiated by the AO.

6. Suffice to state that, on a perusal of the orders passed under Section 148A(3) of the Act the same does not reveal the grounds/reasons on which the AO has disagreed with the replies filed by the petitioner, to issue notices under Section 148 of the Act. The same being devoid of reasons more particularly, considering the stand taken by the petitioner in its replies to notices under Section 148A(1) of the Act, the orders under Section 148A(3) dated 29.06.2025; the notices issued under Section 148 of the same date have to be held as unsustainable.

7. Accordingly, we deem it appropriate to set aside the impugned orders dated 29.06.2025 passed under Section 148A(3) of the Act; and the consequential notices dated 29.06.2025 issued under Section 148 of the Act (in both the petitions) and remand the matters back to the AO for passing reasoned orders, afresh on the basis of the replies given by the petitioner to the notices under Section 148A(1) of the Act.

8. We also make it clear that the petitioner in its replies dated

28.03.2025 has also stated that the notices issued by the respondents are incomplete as same does not provide complete information.

9. Suffice to state that the AO shall give the information which he intends to rely upon while deciding notices under Section 148A(1) of the Act. Liberty shall be with the petitioner to file additional reply(ies) within a period of two weeks from the date of receipt of such information from the AO. The AO shall complete the exercise in terms of this order within a period of eight weeks from the receipt of copy of the order. On passing of order, both the parties shall proceed in accordance with law.

10. The petitions are disposed. The pending applications are disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 19, 2025
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