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

\+ W.P.(C) 19557/2025 CM APPL. 81717/2025 CM APPL. 81718/2025

EXPLORE SYNERGY SYNOCARE PRIVATE LIMITED

.....Petitioner

Through: Mr. Stit Jain, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC, Ms. Hemlata Rawat, Mr. V.K. Saksena and Ms. Monica Benjamin, JSCs with Mr. Saurabh and Mr. Abhay Singh, Advs.

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

ORDER

% **23.12.2025**

1. This petition has been filed with the following prayer:-

> *"a) Allow the present Writ Petition and issue any writ, order or direction in the nature of certiorari and/or mandamus and/or any other appropriate writ, order or direction in the nature thereof, quashing/ setting aside the impugned notice u/s 148A(b) dated 23.03.2024 bearing no. ITBA/AST/F/148A(SCN)/2023-24/1063270380(1); as well as the impugned order u/s 148A(d) dated 22.04.2024 bearing no. ITBA/ AST /F / 148A/2024-25/106427 4258(1); and impugned notice u/s 148 dated 22.04.2024 bearing no. ITBA/AST/S/148_1/2024-25/1064274383(1); issued by the Respondents to the Petitioner for AY 2020-21 and all proceedings emanating therefrom in consequence;"*

2. In effect, the petitioner is challenging notice issued under Section 148(b) dated 23.03.2024; order under Section 148A(d) dated 22.04.2024 and notice under Section 148 dated 22.04.2024. We find that thereafter further notices have been issued as can be seen from the petition dated 15.10.2025,

which is a notice under Section 143 (2); notice under Section 141, under Section 142 (1) dated 29.05.2025, 28.08.2025 followed by reminder letters dated 15.09.2025 and 03.10.2025.

3. Having noted the fact that even subsequent communications have been issued but the challenge is only confined to the notice issued under Section 148A(b); order passed under Section 148A(d) and notice under Section 148 of the Act, we are of the view that the challenge in the petition only to the aforesaid three communications is untenable, more so when those notices/order were issued in the month of April, 2024 that is almost 1½ years back. It is quite late in the day for making a challenge to the same.

4. The petition is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 23, 2025
cd