$~33

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

\+ W.P.(C) 4254/2026, CM APPL. 20672/2026, CM APPL. 20673/2026

ALKA AGARWAL

.....Petitioner

Through: Mr. Sumit Lalchandani, Ms Ananya Kapoor and Mr. Utkarsa Gupta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 28, DELHI & ANR.

.....Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **01.04.2026**

1. By way of the present writ petition, the petitioner has challenged the reassessment order dated 27.02.2026 passed by the respondent under Section 147 read with Section 143(3) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*).

2. Mr. Sumit Lalchandani, learned counsel for petitioner at the outset argued that the impugned order is not only contrary to the principles of natural justice but is also against the settled legal position, including the judgment of Hon'ble the Supreme Court in the case of **Union of India v.**

Rajeev Bansal: 2024 INSC 754.

3. Mr. Gaurav Gupta, learned Senior Standing Counsel accepted that the assessee seems to have filed a reply on 27.02.2026 however the assessment order came to be passed on very same day and may be because of inadvertence or communication gap, the order came to be passed without considering petitioner's reply.

4. In view of the facts noted above, we set aside the impugned order dated 27.02.2026 and consequential proceedings and remand the matter back to the AO. The Assessing officer shall consider petitioner's reply dated 27.02.2026 in accordance with law, including petitioner's objection in the light of judgment of Hon'ble the Supreme Court in the case of **Rajeev Bansal** (supra) and pass a fresh order within a period of eight weeks from today.

5. In case the petitioner prays for personal opportunity of hearing, the AO shall give the same to the petitioner.

6. Petition allowed accordingly, CM APPL. 20672/2026 and CM APPL. 20673/2026 stand disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 1, 2026/*dd*