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

\# **CNR No. DLHC010458142026**

\+ W.P.(C) 14089/2026, CM APPL. 65947/2026 & CM APPL. 65948/2026

NIRAJ KUMAR .....Petitioner

Through: Mr. Balbir Singh, Sr. Adv. with Ms.Ruchika Darira & Mr.Satendra Kumar Rai, Advs.

versus

THE ASSESSING UNIT INCOME TAX DEPARTMENT & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Ms. Priya Sarkar & Mr. Rahul Singh, JSCs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

O R D E R

% 03.11.2026

1. By way of present writ petition, the petitioner has challenged the assessment order dated 22.02.2026, alleging it to have been passed in utter violation of the principles of natural justice.

2. On the previous date of hearing i.e. 08.10.2026, we had passed the following order:

> *"1. Ms. Ruchika Darira, learned counsel for the petitioner, argued that the order impugned has been passed in flagrant violation of principles of natural justice inasmuch as a huge demand has been raised without considering petitioner's reply in*

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its true perspective. She contended that if the reply which the petitioner-assessee had furnished on 25.02.2026 was objectively considered by the Assessing Officer, the demand which has been raised against the petitioner could not have been raised.

2. Mr. Sanjeev Menon, learned Junior Standing Counsel, on the other hand submitted that the reply (dated 25.02.2026) referred to by the learned counsel for the petitioner was filed after passing of the impugned assessment order, which was passed on 22.02.2026 and therefore, it cannot be said that the Assessing Officer has in any manner ignored or failed to consider petitioner's reply.

3. In response to the submissions so made, learned counsel for the petitioner asserted that the petitioner has pleaded that he tried to upload the reply but could not do the same. She contended that and even the assessment order which is claimed to have been passed on 22.02.2026 were not reflected on the portal by 25.02.2026, when the petitioner had uploaded the reply, as can be discerned from the screenshot (annexure P-10),

4. Mr. Sanjeev Menon, learned Junior Standing Counsel, prays for and is granted two weeks' time to complete instructions.

5. List this case on 02.11.2026.

6. Till then, no coercive action shall be taken against the petitioner for recovery of the demand pursuant to the assessment order dated 22.02.2026."

3. Mr. Indruj Singh Rai, learned Senior Standing Counsel submitted that he had discussed the issue with the Assessing Officer and he has instructions

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to state before the Court that in case the Court feels persuaded to set aside the assessment order, the petitioner's reply which was filed on 25.02.2026 shall be considered and if the petitioner will pray for an opportunity for personal hearing, the same shall be given.

4. In view of the fair stand taken by the respondents, the writ petition is allowed. Impugned assessment order dated 22.02.2026 is quashed and set aside, having been passed in breach of principles of natural justice and without considering the petitioner's reply.

5. The Assessing Officer shall take the petitioner's reply dated 25.02.2026 on record and intimate a date of hearing to the petitioner and send a VC link to the petitioner. The AO shall provide an opportunity of hearing and pass a fresh order in accordance with law, obviously after considering petitioner's reply and oral submissions made during the course of hearing, without being influenced by the findings recorded in the previous assessment order.

6. As a natural concomitant of the impugned assessment order dated 22.02.2026 being set aside, subsequent demand notices and penalty notice dated 12.05.2026 are also set aside.

7. All pending applications are also disposed of accordingly.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

NOVEMBER 3, 2026/*nk*

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