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

\# **CNR No. DLHC010468812026**

\+ W.P.(C) 14417/2026, CM APPL. 67509-67511/2026

TAMARA PRIVATE LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil Agarwal & Mr. Nishank Vasishtha, Advs.

versus

INCOME TAX OFFICER, WARD-25(1) DELHI .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC, Mr. Pratyuksh Gupta, JSC & Ms. Lopamudra Mahapatra, Adv.

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

O R D E R

% 05.10.2026

1. By way of present writ petition the petitioner has challenged initiation of proceedings under Section 148 of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* impugning notice dated 30.03.2026 issued under Section 148A(1) so also the order passed under Section 148A(3) and consequential notice issued under Section 148 of the Act of 1961 dated 29.06.2026.

2. Mr. Nikhil Agarwal, learned counsel for the petitioner argued that the impugned notice is liable to be set aside on the ground of jurisdiction itself, inasmuch as the issuing authority, namely, Income Tax Officer, Ward-25(1) New Delhi, does not have the jurisdiction to issue notice as the assessee is a

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foreign company.

3. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the respondent, on instructions, accepted such fact and submitted that the same appears to have been issued inadvertently.

4. The impugned notice dated 30.03.2026 under Section 148A(1) so also the order passed under Section 148A(3) and corresponding notice issued under Section 148 of the Act of 1961, dated 29.06.2026 are hereby quashed and set aside being without jurisdiction.

5. Needless to observe that competent authority's right to issue fresh notice in accordance with law (if deemed expedient) shall stand reserved and similarly assessee's right to take all permissible defence before the AO and all grounds even if raised in this petition shall be open to be agitated.

6. Writ petition stands allowed along with pending applications.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

OCTOBER 5, 2026/*sid*

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