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

\# **CNR No. DLHC010479282026**

\+ W.P.(C) 14725/2026 & CM APPL. 68904/2026

\# **CNR No. DLHC010479312026**

\+ W.P.(C) 14727/2026 & CM APPL. 68909/2026

RETRO MARKETING SOLUTIONS PVT. LTD. .....Petitioner

Through: Mr. Prashant Shukla, Advocate.

versus

THE INCOME TAX OFFICER AND ORS .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Pratyuksh Gupta, JSC.

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

O R D E R

% 29.10.2026

1. By way of present writ petition, the petitioner has assailed the assessment order dated 29.06.2026 on the ground of the same being contrary to principles of natural justice. The ground which the petitioner has taken for challenging the impugned order is that the Assessing Officer did not allow the petitioner an opportunity of personal hearing, though it was specifically asked by the petitioner.

2. Learned counsel for the petitioner submitted that the petitioner received a show-cause notice under Section 148A(1) of the Income Tax Act, 1961 *(hereinafter referred to as the 'Act of 1961')* dated 30.03.2026. In furtherance whereof, the petitioner filed a reply dated 11.04.2026 and requested for personal hearing.

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3. Learned counsel for the petitioner pointed out that in para no.4 of the impugned order, the Assessing Officer has expressly recorded such request of the petitioner but had not issued any notice to appear and had passed the impugned order on 29.06.2026, simply observing that such notice was issued, but the petitioner failed to appear, despite due intimation.

4. Learned counsel asserted that the petitioner never received any notice or intimation to appear on 29.06.2026 and submitted that the impugned order is therefore, clearly contrary to the record. He submitted that neither on the petitioner's registered e-mail ID nor on the portal, there is any indication of any notice issued to the petitioner.

5. Mr. Mann, learned junior standing counsel appearing for the respondents, on the other hand, submitted that a notice to appear on 29.06.026 was issued to the petitioner, but neither did the petitioner appear nor did he make any request for adjournment, and thus, the Assessing Officer had passed the impugned order as the limitation to pass the order under Section 148A(3) of the Act of 1961 was expiring.

6. Heard learned counsel for the parties.

7. The respondents, despite having been given opportunity, have not placed on record any evidence to show that the notice was sent to the petitioner.

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8. Be that as it may, we are satisfied from a perusal of the record that the petitioner was not provided an opportunity of hearing in spite of the specific request so made by the petitioner. The order impugned, therefore, suffers from violation of principles of natural justice.

9. We, therefore, set aside the impugned order dated 29.06.2026 passed under Section 148A(3) of the Act of 1961 so also the consequential notice under Section 148 of the Act of 1961 dated 29.06.2026. The Assessing Officer shall give a date of personal hearing and at least seven days' prior notice and thereafter pass an order in accordance with law.

10. Needless to state that we have not made any observation on merit or otherwise of petitioner's case, and therefore, the Assessing Officer shall be free to take an independent view of the matter on the basis of the submissions put forth by the assessee.

11. Petition stands allowed accordingly. Pending applications also stand disposed of.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

OCTOBER 29, 2026/ck

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