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

\# **CNR No. DLHC010488792026**

\+ CRL.M.C. 7622/2026, CRL.M.A. 31815/2026, CRL.M.A. 31816/2026

M/S SUPREME ALLOYS PVT.LTD THROUGH ITS DIRECTOR, SH. SAHIL ARORA & ANR. .....Petitioners

Through: Mr. Sameer Rohatgi, Mr. Namit Suri, Mr. Preetpal Singh and Mr. Anish Singh, Advs.

versus

INCOME TAX OFFICE (THROUGH SH. PRADEEP KUMAR) .....Respondent

Through: Mr. Siddharth Sinha, SSC, Mr. Lakshay and Ms. Priya Nisha Minz, Advs.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% 12.10.2026

1. The petitioner seeks quashing of Complaint Case No. 534/2026. The complaint is under Section 276B, 278B and 278E of the Income Tax Act, 1961 ("Act"). The complaint was filed by the Income Tax Office, Ward-77(4), New Delhi on 11.03.2026. It is pointed out that sanction under Section 279(1) of the Act was granted on 24.04.2024.

2. The allegation is that the company deducted TDS in financial years 2012-13 and did not deposit it within the prescribed time as prescribed under Section 200 of the Act read with Rule 30 of the Income Tax Rules, 1962.

3. The petitioner no.2 (Director of the petitioner no.1) is said to be in charge and responsible for the conduct of the company's business.

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4. On 27.03.2026, the learned ACJM (Special Acts), Central, Tis Hazari Courts issued notice to the proposed accused for hearing them on the point of summoning, before cognizance, under Section 223 of BNSS is taken. On 24.07.2026, the matter was adjourned at the petitioner's request and is now listed on 13.10.2026.

5. The petitioner contends as follows:

i. That the principal TDS and interest were deposited in the year 2012-13 before the first Show Cause Notice dated 19.02.2015.

ii. The sanction and the complaint came after an inordinate delay.

iii. Reasonable cause under Section 278AA of the Act was not considered, i.e. the company/ petitioner no.1 was facing liquidation proceedings.

iv. There is no averment as regards the specific role of petitioner no.2.

v. No cognizance has been taken and no process has been issued in the matter yet. The petitioners are to be heard before cognizance under Section 223 of BNSS is taken, which would be the appropriate stage where the aforesaid pleas can be agitated and the same shall necessarily be duly considered.

6. Considering the circumstances, and particularly the fact that the matter is fixed for hearing on the point of summoning, at this stage, this Court does not find it appropriate to interdict with the proceedings before the learned ACJM (Special Acts), Central, Tis Hazari Courts, Delhi at the pre-cognizance stage.

7. The petition is accordingly disposed of while making it clear that the learned ACJM shall consider the aforesaid aspects raised by the petitioners and a reasoned order shall be passed on cognizance and summoning.

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8. The petitioners are at liberty to avail appropriate remedies in accordance with law against any order that may be passed.

9. The petition is disposed of in the above terms. Pending applications also stand disposed of.

SACHIN DATTA, J

OCTOBER 12, 2026/*uk*

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