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

\+ W.P.(C) 8287/2024

DH LIMITED ..... Petitioner

Through: Dr. Rakesh Gupta, Mr. Somil Agarwal, Mr. Dushyant Agarwal & Mr. Pratreek Bhati, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 25 DELHI ..... Respondent

Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs & Mr. Namit Gupta, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

<u>O R D E R</u>

% 30.05.2024

<u>CM APPL. 34033/2024 (Ex.)</u>

1. Allowed subject to all just exceptions.

2. Application stands disposed of.

<u>W.P.(C) 8287/2024 & CM APPL. 34032/2024 (Interim Relief)</u>

3. Notice. Since the respondent is duly represented by Mr. Gupta, learned counsel, let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

4. Let the matter be called again on 26.09.2024.

5. Prima facie we find ourselves unable to sustain the reassessment action bearing in mind the undisputed fact that on

similar allegations an earlier action under Section 148 of the Income Tax Act, 1961 ["**Act**"] was ultimately dropped in terms of an order dated 29 July 2022. Although that order was interfered with by the Revisional Authority and the matter remitted for fresh assessment, even then no additions came to be made.

6. It is on the aforesaid basis that Mr. Gupta, learned counsel appearing for the petitioner, assails the fresh reassessment action which was sought to be initiated in terms of the notice under Section 148A(b) of the Act. Additionally, our attention is drawn to the additional reasons which find place in the Section 148A(d) order and which, according to learned counsel for the petitioner, were not even alluded to in the original notice. The matter requires consideration.

7. We accordingly restrain the respondents from taking further steps pursuant to the impugned order passed under Section 148A(d) and notice under Section 148 of the Act, both dated 25 April 2024.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 30, 2024/kk