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

\+ **W.P.(C) 16563/2022**

M/S SHRI RADHEY INTERMEDIARIES PVT LTD ..... Petitioner
Through: Mr Shivam Sharma, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX 23(3) & ORS. ..... Respondents
Through: Mr Sunil Agarwal, Sr Standing Counsel for R-1/revenue.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MS. JUSTICE TARA VITASTA GANJU

O R D E R

% **02.12.2022**

[Physical Hearing/Hybrid Hearing (as per request)]

CM Appl.52079/2022

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing.

W.P.(C) 16563/2022& CM Appl.52078/2022*[Application filed on behalf of the petitioner seeking interim relief]*

2. Request for accommodation is made on behalf of the counsel-on-record for the petitioner/assessee.

2.1 The request is not opposed by Mr Sunil Agarwal, learned senior standing counsel, who appears on behalf of respondent no.1/revenue.

3. The record shows that the instant writ petition concerns Assessment Year (AY) 2013-14.

3.1 The record also reveals, that a notice under Section 148 of the Income

Tax Act, 1961 [in short "Act"] was issued in the first instance on 16.04.2021.

3.2 This was followed by a notice dated 25.05.2022 issued under Section 148A(b) of the Act.

3.3 The aforementioned notice translated into an order dated 25.07.2022 passed under Section 148A(d) of the Act.

4. We may note, that the petitioner/assessee, *inter alia*, has also challenged the constitutional vires of the CBDT's Instruction [i.e., Instruction No. 01/2022] dated 11.05.2022.

4.1 This Instruction was issued by the CBDT, pursuant to the judgment dated 04.05.2022 passed by of the Supreme Court in ***Union of India vs. Ashish Agarwal***, (2022) SCC Online SC543.

5. List the matter on 28.01.2023.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

DECEMBER 2, 2022/pmc

Click here to check corrigendum, if any