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

\+ W.P.(C) 14547/2025 CM APPL. 59711/2025 CM APPL. 59712/2025

OMNI TRADING F.Z.C. .....Petitioner

Through: Mr. Prakash Shah, Sr. Adv. with Mr. Mihir Mehta, Mr. Suyog Bhave, Mr. Jasdeep Singh Dhillon, Mr. Prabat Chaurasia and Mr. Rajpal Singh, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Uma Prasuna Bachu, SPC for UOI (R-1)
Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Adv. for Income Tax Department

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **19.09.2025**

1. This petition has been filed with the following prayers:-

> *"A. this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioners' case and after going into the validity and legality thereof, to quash and set aside (i) the impugned Order dated 28.06.2025 passed by the Respondent No. 4 under Section 148A(3) of the Act (Annexure P-1) and (ii) the impugned notice dated 28.06.2025 issued by the Respondent No. 4 under Section 148 of the Act (Annexure P-2);*
> *B. this Hon'ble Court be pleased to issue a Writ of Prohibition or a writ in the nature of Prohibition or any other appropriate writ, order or direction under Article 226 of the Constitution of India prohibiting the Respondents by themselves, their subordinate, servants and agents from*

acting upon or taking any steps in furtherance and in pursuance of the impugned notice dated 28.06.2025 issued by the Respondent No. 4 under Section 148 of the Act (Annexure P-2);
C. for the cost of the Petitioner."

2. The submissions of Mr. Prakash Shah, learned Senior Counsel appearing for the petitioner is that the impugned order has been passed without considering the reply in proper prospective.

3. Pursuant to reply filed to the show cause notice issued under section 148A (1) resulting in the order under section 148A (3) which according to him is ex-facie erroneous as it proceed on the premise as if the petitioner did not file its return of income for the Assessment Year 2021-2022 whereas the petitioner admittedly filed its return for the Assessment Year 2021-2022 on 21.02.2022.

4. That apart, it is his submission that there was no income, which escaped the assessment under section 147 and 148 of the Act. That apart, he submits, the order has been passed without giving a hearing to the petitioner, which is in violation of principles of natural justice.

5. Mr. Gaurav Gupta, learned Senior Standing Counsel, who appears for the respondents on advance notice, seeks a week's time to take instructions.

6. At his request, renotify on 25.09.2025.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 19, 2025
cd