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

\+ **W.P.(C) 15623/2024**

E S P SAFETY PRIVATE LIMITED

.....Petitioner

Through: Mr P K Sinha, Advocate.

versus

INCOME TAX OFFICER WARD 8(1), DELHI

.....Respondent

Through: Mr Sanjay Kumar, SSC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **11.11.2024**

CM APPL. 65579/2024 (Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 15623/2024 & CM APPL. 65578/2024(Stay)

3. The petitioner has filed the present petition, *inter alia,* impugning the notice dated 04.03.2024 (hereafter *the impugned notice*) issued under Section 148A(b) of the Income Tax Act, 1961 (hereafter *the Act*) in respect of the assessment year (AY) 2017-18.

4. It is the petitioner's case that the impugned notice is premised on unverified information which has been placed on the portal by the Investigation Wing of the department. It is contended that since no enquiry as to the said information was undertaken by the Investigation Wing, the

same would not be actionable for the purpose of Section 148A of the Act. It is contended that unless, the Investigation Wing verifies the information or the Assessing Officer (AO) conducts an enquiry under Section 148A(a) of the Act, further steps could not have been taken. The petitioner also relies upon the instructions issued by the Central Board of Direct Taxes (CBDT) in this regard.

5. Issue notice.

6. The learned counsel for the respondent accepts notice and seeks time to take instructions, and if necessary, file the counter affidavit.

7. Let the counter affidavit be filed within four weeks from date. Rejoinder thereto, if any, be also filed within two weeks thereafter.

8. List on 18.02.2024.

9. In the meanwhile, the proceedings pursuant to the impugned notice may continue and in case any adverse order is passed against the petitioner, the same would not be given effect to till the next date of hearing.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 11, 2024

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Click here to check corrigendum, if any