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

\+ W.P.(C) 16074/2024 & CM APPL. 67501/2024

ARCHANA KASHYAP .....Petitioner

Through: Mr. Rahul Sharma & Mr. Utkarsh Jaiswal, Advs.

versus

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX DELHI .....Respondent

Through: Mr. Siddhartha Sinha, SSC with Ms.Easha Gurung, JSC, Mr. Nring Chamwibo Zeliang & Ms.Anu Priya Nisha Minz, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 28.03.2026

1. In view of the notification no.64/G-4/Genl.-I/DHC dated 27.02.2026, the matters listed on 02.03.2026 were directed to be listed today i.e., 28.03.2026.

2. By way of the present writ petition, the petitioner-assessee has challenged the assessment proceedings and the assessment order dated 29.11.2019 passed by the respondent under Section 144 of the Income Tax Act, 1961.

3. On 20.11.2024, when the matter came up for consideration for the first time, after hearing both the parties, a co-ordinate Bench had observed thus:

> *"3. The petitioner, inter alia, impugns the assessment order passed under Section 144 of the Income Tax Act,*

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1961 (hereafter the Act). It is the petitioner's case that she has not received any of the notices. The petitioner also contests the report of the officer to the effect that the petitioner was not found residing at the given address.

4. Without going into the controversy whether the notices in fact, were served, prima facie, it may be apposite for the assessing officer to afford an opportunity to the petitioner to present all the documents for an informed assessment.

5. Issue notice."

4. Learned counsel for the petitioner argued that the address, where the notice is claimed to have been served is incorrect in the sense that the petitioner-assessee had left the place of residence or the said address and therefore, the notice was neither served upon the petitioner nor was she aware of the same, due to which she could not defend her cause before the Assessment Officer and the impugned *ex parte* assessment order came to be passed.

5. Mr. Siddhartha Sinha, learned senior standing counsel for the respondent-Department, on the other hand, submitted that the notice had been sent to the petitioner-assessee at the address available with the Department in its record and if the petitioner had changed her address, it was incumbent upon her to inform the Department about the same.

6. Having heard learned counsel for the parties and considering that the matter is pending consideration before this Court for two years and in light of the observation which has been made by a co-ordinate Bench of this Court on 20.11.2024, we are of the view that without going into the dispute as to whether the petitioner was properly served or not, it would be apt and in the fitness of things that the impugned order be set aside and the petitioner be

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allowed to take part in the proceedings.

7. The impugned order dated 29.11.2019 is hereby quashed and is set aside. The petitioner is directed to appear before the Jurisdictional Assessing Officer (*hereinafter referred to as 'JAO'*) on 20.04.2026 and file her reply, if so desired.

8. No fresh notice shall be issued to the petitioner.

9. The JAO shall after considering the reply and submissions made by the petitioner, pass a fresh order in accordance with law, without being influenced by the previous assessment order dated 29.11.2019, which we have hereby set aside.

10. The petition stands allowed. The pending application is disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 28, 2026
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