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

\+ W.P.(C) 17056/2025 CM APPL. 70201/2025

NIE INTERNATIONAL PRIVATE LIMITED ALSO KNOWN AS NIE INTERNATIONAL PRIVATE LIMITED

.....Petitioner

Through: Mr. Sparsh Bhargava, Ms. Ishita Farsaiya and Ms. Vanshika Taneja, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 2 2 2, INTERNATIONAL TAX

.....Respondent

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel, Mr. Himanshu Gaur and Mr. Nischay Purohit, Advs.

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

O R D E R

% **13.11.2025**

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

"a. Issue a Writ of certiorari, or a Writ in the nature of certiorari, or any other appropriate Writ, Order or direction, quashing the Impugned Reopening Notice dated 01.05.2023, the Impugned SCN dated 28.03.2023 issued under the then Section 148A(b) of the Act and the Impugned Order passed by the Respondent under

Section 148A(d) of the Act dated 01.05.2023;
b. Issue a Writ of certiorari, or a Writ in the nature of certiorari, or any other appropriate Writ, Order or direction, quashing the Subsequent Notices dated 10.05.2024, 23.08.2024, 14.11.2024 and 13.02.2025 along with Draft Assessment Order dated 03.03.2025 and Final Assessment Order dated 08.05.2025;"

2. The submission of learned counsel for the petitioner is primarily that the reassessment order dated 08.05.2025 was passed pursuant to an alleged notice dated 28.03.2023 issued under Section 148A(b) of the Income Tax Act, 1961 ("the Act") followed by an order dated 01.05.2023 passed under Section 148A(d) of the Act and further, a notice issued under Section 148 of the Act.

3. According to him, none of the notices/order were received by the petitioner in the year 2023. He do concede that subsequent notices dated 10.05.2024, 23.08.2024 and 14.11.2024 and the draft assessment order (dated 03.03.2025) and the final assessment order dated 08.05.2025 were received through post. But the notice dated 13.02.2025 was received through email.

4. Hence, the re-assessment order dated 08.05.2025 having been passed without notifying the petitioner, any action taken by the respondents leading to the re-assessment order need to be set aside.

5. Mr. Abhishek Maratha and Mr. Apoorv Agarwal state that as per their instructions, the first notice dated 01.05.2023 was in fact sent on the e-mail of the petitioner available on the official website. According to them, the said e-mail has not bounced back and in that sense the same was duly received by petitioner.

6. Let an affidavit in that regard be filed by the respondents on or before

Monday.

7. The learned counsel for the petitioner shall also take instructions on the submission made by Mr. Maratha, SCC and Mr. Aggarwal.

8. Renotify on 04.12.2025.

9. Liberty shall also be with the petitioner to file a response to the additional affidavit.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 13, 2025

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