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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 18312/2025, CM APPL. 75859/2025 & CM APPL. 75860/2025**

SANJAY MOHAN LABROO (LEGAL HEIR OF LATE MO. BRIJ MOHAN LABROO)Petitioner

Through: Mr. Deepak Chopra, Mr. Harpreet Singh Ajmani, Mr. Shashwat Dhamija & Ms. Ananya Sikri, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

.....Respondents

Through: Mr. Vikramaditya Singh, JSC for Mr. Debesh Panda, SSC, Ms. Zehra Khan, JSC, Mr. Anupam Jain & Ms. Yashika Gupta, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER
% **02.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 75860/2025 (for exemption)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 18312/2025, CM APPL. 75859/2025

3. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the Show Cause Notice dated 2nd June, 2023 issued by Income Tax Department (*hereinafter*, 'impugned SCN')

4. The case of the Petitioner is that the impugned SCN was issued to Mr. Brij Mohan Labroo, who was the promoter of Asahi India Glass Limited. He



passed away on 7th November, 2022, however, the impugned SCN was issued to him under Section 143(2) of the Income Tax Act, 1961 on 2nd June, 2023.

5. According to the Petitioner, who is the son of the noticee, the impugned SCN itself was not tenable as it was issued against the person who had passed away.

6. Issue notice. Mr. Vikram Aditya Singh, Id. JSC accepts notice on behalf of the Respondents.

7. Let Id. Counsel for the Respondents file the counter affidavit within a period of four weeks. Rejoinder be filed within four weeks, thereafter.

8. In the meanwhile, no coercive measures shall be taken against the legal heirs of the deceased in respect of the impugned SCN and the consequent assessment orders.

9. List before the Joint Registrar on 8th January, 2026.

10. List before the Court on 27th March, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025

Rahul/sm