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

+ **W.P.(C) 17708/2024 & CM No.75347/2024**

JAGATJIT INDUSTRIES LIMITED

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr.
Vaibhav Kulkarni & Mr. Akash
Shukla, Advs.

Versus

DEPUTY COMMISSIONER OF INCOME TAX

CIRCLE 13(1) & ANR.

.....Respondents

Through: Mr. Anurag Ojha, Mr. V.K. Saxena &
Ms. Hemlata Rawat, Advs.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

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23.12.2024

CM No.75348/2024 (for exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application is disposed of.

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3. The petitioner has filed the present petition, *inter alia*, impugning a notice dated 29.08.2024 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of the assessment year (AY) 2022-23. The impugned notice was preceded by a notice dated 16.08.2024 issued under Section 148A(b) of the Act. The petitioner responded to the said notice, however, according to the petitioner no order under Section 148A(d) of the Act was passed. The petitioner also contends that this is not a case of search where procedure under Section 148A of the Act is not required to be followed.
4. The learned counsel appearing for the petitioner also draws the attention of this court to the notice dated 16.08.2024 issued under Section



148A(b) of the Act which reflects that the information on which the said notice was passed, was premised on post search investigation.

5. Issue notice.

6. The learned counsel appearing for the respondents accept notice and seek time to obtain instructions and, if necessary, to file a counter affidavit.

7. Let the same be filed within a period of three weeks from date. Rejoinder, if any thereto, be filed before the next date of hearing.

8. List on 01.04.2025

9. It is clarified that if any assessment order, adverse to the petitioner, is passed, the same shall not be given effect till the next date of hearing.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 23, 2024

‘gsr’

Click here to check corrigendum, if any