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

\+ W.P.(C) 19684/2025 CM APPL. 82137-2025

ARVIND KUMAR TRIPATHI

.....Petitioner

Through: Mr. S. B. Tripathi, Advocate.

versus

UNION OF INDIA & ORS.

.....Respondent

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar and Mr. Rishabh Nangia, JSCs.

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

O R D E R

% 25.03.2026

CM APPL. 18858/2026-EARLY HEARING
CM APPL. 18859/2026-STAY

1. The petitioner's basic contention before this Court is, that the link which the Assessing Officer (AO) had provided him through a letter dated 17.11.2024 was not correct and when the petitioner tried to join the personal hearing through video conferencing, he could not join.

2. It was also asserted that the petitioner does not know any Ms Anju Gupta, Mr. Sunil Kumar and Mr. Ravi Srivastava, transactions *qua* whom, the petitioner is being assessed.

3. It is contended by learned counsel that the petitioner had asked for relevant documents and statements or even reply given by said Ms Anju

Gupta and Mr. Sunil Kumar vide letter dated 04.12.2024 but the same were not provided to the petitioner, due to which he could not file reply before the AO to defend his case.

4. Learned counsel for the respondent, on the other hand, submitted that AO had given link and password and also recorded a clear finding that the assessee did not opt for video conferencing hearing while passing the assessment order dated 14.03.2026 under Section 147/148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*).

5. Having heard learned counsel for the parties and upon *prima facie* consideration of the matter including impugned assessment order, we find that the AO has relied upon the complaint/information supplied on the ITBA Portal and has not conducted proper inquiry. He ought to have inquired from the officials of Canara Bank and Punjab National Bank, where the accounts were opened, at least to inquire as to who had opened the accounts and who used to operate them (Annexure P-19, P-20 and P-21).

6. Having gone through the bank statements (Annexure P-19, P-20 and P-21), we find that large volume of transactions involving lacs of rupees had been undertaken and certain amounts have been facilitated through RTGS. We feel that the defence taken by the petitioner may be correct that somebody has misused his PAN number. In absence of any categorical finding and inquiry from the banks as to who was operating these accounts, according to us, the demand as raised against the petitioner, simply because the PAN number given by some persons (namely Ms Anju Gupta, Mr. Sunil Kumar and Mr. Ravi Srivastava) related to the petitioner, cannot sustain.

7. List this case on 22.04.2026.

8. Learned counsel for the respondent to satisfy the Court about the extent

and manner in which the inquiry was conducted and what was the response of those banks pursuant to the notice which were issued to them under Section 133(6) of the Act of 1961.

9. Till then no coercive measure shall be adopted against the petitioner for recovery of the demand which has been created vide order dated 14.03.2026.

10. We are passing this order because the assessee-petitioner had approached this Court much before the impugned assessment order was passed, and has raised a grievance that the AO is not providing him requisite details and it is during the pendency of the writ petition, impugned assessment order has been passed assessing the total income at Rs.2,10,45,050/-

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 25, 2026/*dd*