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

\+ W.P.(C) 282/2026

RENEW PRIVATE LIMITED .....Petitioner

Through: Mr. Vishal Kalra, Ms. San....Gautam and Mr. Anil Kumar, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 19 (1), NEW DELHI & ORS. .....Respondents

Through: Mr Sunil Aggarwal, SSC, Ms Priya Sarkar, JSC and Anuragh Dwidedi, Adv.

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

O R D E R
% 09.01.2026

1. Learned counsel for the petitioner argued that in spite of the fact that the petitioner's earlier assessment was made under Section 148 read with 143(3) of the Income Tax Act, 1961 (*hereinafter referred to as the 'Act of 1961'*), the Assessing Officer has issued notice under Section 148 of the Act of 1961 for the very same transaction(s).

2. He argued that such initiation based on change of opinion is

impermissible in the eye of law.

3. Mr. Sunil Aggawal, learned Senior Standing Counsel appearing for the respondent-Income Tax Department prays for and is granted three weeks' time to file reply and complete instructions.

4. List this case on 23.04.2026.

5. Meanwhile, proceedings in furtherance of the impugned notice dated 27.06.2025 shall remain stayed.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 9, 2026/*cd*