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

+ W.P.(C) 13033/2009 and CM No.13982/2009

G S PHARMBUTOR PVT. LTD Petitioner
Through: Mr Salil Kapoor, Mr Sanat Kapoor,
Mr Ankit Gupta and Ms Swati Gupta

versus

COMMISSIONER OF INCOME TAX IV AND ANR Respondent
Through: Mr Sanjeev Sabharwal

+ W.P.(C) 13036/2009 and CM No.13987

G S PHARMBUTOR PVT. LTD Petitioner
Through: Mr Salil Kapoor, Mr Sanat Kapoor,
Mr Ankit Gupta and Ms Swati Gupta

versus

COMMISSIONER OF INCOME TAX IV AND ANR Respondent
Through: Mr Sanjeev Sabharwal

CORAM:

HON'BLE MR. JUSTICE BADAR DURREZ AHMED

HON'BLE MR. JUSTICE V.K. JAIN

ORDER

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15.04.2010

These two writ petitions have been filed in respect of the assessment years 2003-04 and 2004-05. The petitioner is aggrieved by the fact that even after the assessments had been completed under Section 143(3) of the Income-tax Act, 1961, the same have been sought to be reopened under



Section 147 by issuance of notices under Section 148 of the said Act. The petitioner sought reasons for reopening of the assessments which were supplied to the petitioner. Thereafter, the petitioner filed objections to the same and which were disposed of by two separate but virtually identical orders dated 28.10.2009.

We have heard the counsel for the parties and have also gone through the orders. We are of the view that the objections taken by the petitioners have not been adequately addressed by the Assessing Officer in his orders dated 28.10.2009. Consequently, without expressing any opinion on the merits of the matter, we feel that the said orders be set aside and the petitioner be given another opportunity to file fresh objections which shall be disposed of by the Assessing Officer by a speaking order as required in terms of the directions of the Supreme Court in the case of **GKN Driveshafts (India) Ltd v. Income-tax Officer and Others: 259 ITR 19**. It is ordered accordingly.

It is made clear that we have purposely not dealt with the nature of the objections and the arguments raised before us because we feel that that might influence the Assessing Officer in coming to a conclusion.

Copies of the audit objections dated 15.05.2008, the reply given by the Assessing Officer to the Audit Department on 06.08.2008 and the report



submitted by the Assessing Officer to the Commissioner on 17.12.2008 be furnished by the respondent to the petitioner / assessee within one week. The fresh objections be filed by the petitioner within two weeks thereafter.

The writ petitions stand disposed of accordingly.

Badar Durrez Ahmed
BADAR DURREZ AHMED, J

V.K. Jain
V.K. JAIN, J

✓ **APRIL 15, 2010**

bg/dutt