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

+ W.P.(C) 9293/2022

SHUBHAM THAKRAL Petitioner

Through: Mr.Sumit Kumar Batra, Advocate.

versus

INCOME TAX OFFICER, WARD 49(1), DELHI Respondent

Through: Mr.Amrit Pradhan, Advocate for
Mr.Ajit Sharma, standing counsel for
the Revenue.

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Date of Decision: 3rd June, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

J U D G M E N T

MANMOHAN, J (Oral):

C.M.No.27835/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.9293/2022 & C.M.No.27834/2022

1. Present writ petition has been filed challenging the notice issued under Section 148A(b) of the Income Tax Act, 1961 (for short 'the Act') dated 23rd March, 2022 and the order passed under Section 148A(d) of the Act dated 30th March, 2022 for the Assessment Year 2018-19.

2. Learned counsel for the Petitioner states that only three days' time was granted to the Petitioner to respond as against the mandatory statutory



period of at least seven days. He further states that though the annexure annexed with the notice granted the Petitioner eight days' time to respond, yet the e-filing submission portal was closed on 26th March, 2022 itself in violation of the statutory mandate of Section 148A (b) of the Act.

3. Learned Counsel for the Petitioner relies on the decision of this Court in *Shri Sai Co-operative Thrift and Credit Society Ltd Versus ITO, Ward 43-6 [W.P.(C) No.7385/2022]*, wherein it has been held that under Section 148A(b) of the Act, a minimum time of seven days has to be granted to the Assessee to file its reply to the show cause notice.

4. Issue notice. Learned counsel for the Respondent on instructions states that the Respondent-Revenue has no objection if the present matter is remanded back to the Assessing Officer for a fresh decision in accordance with law.

5. Consequently, the impugned order passed under Section 148A(d) of the Act dated 30th March, 2022 for the Assessment Year 2018-19 is set aside and the Assessing Officer is directed to pass a fresh reasoned order in accordance with law after considering the reply of the Petitioner, which is directed to be filed within a week. This Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

JUNE 3, 2022
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