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

+ **ITA 107/2025 & CM APPL.23401/2025**

SHRI LALIT KUMAR MODIAppellant

Through: Mr. Sachit Jolly, Ms. Rashi Khanna,
Ms. Soumya Singh & Mr. Sohum Dua,
Advs. (M: 9910044138)

versus

DCIT, CIRCLE 11, NEW DELHI & ANR.Respondents

Through: Mr. Shlok Chandra, Sr Standing
Counsel with Ms. Naincy Jain & Ms.
Madhavi Shukla, Jr. Standing
Counsel, and Mr. Ujjwal Jain, Adv.
(M: 9999670588)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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23.04.2025

1. This hearing has been done through hybrid mode.

CM APPL.23401/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

ITA 107/2025

3. The present appeal has been filed by the Appellant- Lalit Kumar Modi under Section 260A of the Income Tax Act, 1961 (hereinafter, 'Act'), *inter alia*, challenging the common impugned order dated 6th November, 2024 (hereinafter, 'impugned order') passed under Section 254 of the Act by the Income Tax Appellate Tribunal, New Delhi (hereinafter, 'ITAT') in **ITA No. 8466/DEL/2019** for the assessment year 2008-09. *Vide* the impugned order the ITAT has upheld the order of the Assessing Officer dated 28th March,



2013.

4. The short issue in the present petition is whether a separate investigation is required to be conducted or not by the Assessing Officer before arriving at a conclusion. The said question arises because the Appellant had details of various credit cards of his family members and their PIN numbers and the same are presumed to be used by the Appellant. Further, a demand has also been raised against the Appellant to the tune of Rs. 9,49,63,390/- along with interest and penalty.

5. Ld. Counsel for the Appellant submits that the actual use of the credit cards by the Appellant has not been established by the Income Tax Department.

6. Issue notice. Mr. Shlok Chandra, Id. Sr. Standing Counsel for the Respondents accepts notice.

7. List for hearing on 21st August, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 23, 2025/dk/ck