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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 176/2026  
**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3**

.....Appellant  
Through: Mr. Ruchir Bhatia SSC.

versus

**SMT. SNEH SHARMA**

.....Respondent  
Through: Mr. Manuj Sabharwal, Mr. Manish  
Kumar, Mr. Drona Negi and Mr.  
Devvrat Tiwari, Advs..

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

**ORDER**  
**10.03.2026**

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1. The appeal is admitted on the following substantial questions of law :
  - i. When despite the notice issued under Section 147/148 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act of 1961'), the respondent-assessee did not appear and the fact that the assessee was an NRI was not brought to the notice of the Assessing Officer, whether the Commissioner of Income Tax (Appeals) and the Income Tax Appellate Tribunal were legally justified in holding that sans following the procedure under Section 144(C) of the Act of*



*1961, the assessment proceedings are void-ab-initio?*

*ii. Whether in the facts and circumstances of the case, the assessment proceedings can be declared null and void on account of non furnishing of draft assessment order in face of the fact that the Assessing Officer has taken a plausible plea that since no income tax return was filed for Assessment Year 2017-18 and for the period prior thereto, he was not aware about the residential status of the respondent-assessee?*

2. Issue notice.
3. Mr. Manuj Sabharwal, learned counsel for the respondent accepts notice.
4. List this appeal for hearing in due course.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**MARCH 10, 2026/dd**