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

+ W.P.(C) 5639/2023

Date of decision: 02.05.2023

SSAPP OVERSEAS PVT LTD

..... Petitioner

Through: Mr. Kirti Uppal, Senior Advocate  
with Mr. Prateek Solanki, Mr. Nikhil  
Malhotra and Ms. Snaini Bhardwaj,  
Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Abhishek Maratha, Sr. Standing  
Counsel with Mr. Akshat Singh,  
Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

[Physical Hearing/Hybrid Hearing (as per request)]

**RAJIV SHAKDHER, J. (ORAL):**

**CM APPL.22112/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 5639/2023 & CM APPL. 22111/2023** [*Application filed on  
behalf of the petitioner seeking interim relief*]

2. Issue notice.

2.1 Mr. Abhishek Maratha, senior standing counsel, accepts notice on  
behalf of the respondent/revenue.

3. In view of the directions that we propose to pass, Mr. Maratha says  
that counter-affidavit need not be filed in the matter. Therefore, with the  
consent of the counsels for the parties, the writ petition is taken up for

hearing and final disposal, at this stage itself.

4. The main grievance of the petitioner is that there has been a complete violation of principles of natural justice.

5. The record shows that the petitioner was issued notices of even date i.e., 09.03.2023, concerning Assessment Years (AYs) 2013-14 to 2019-20.

5.1. A perusal of the said notices would show that the petitioner had been granted time to file its return(s) within thirty (30) days from the date of the service of the notices.

6. In the interregnum, the Assessing Officer (AO) also served on the petitioner notices dated 20.03.2023, issued under Section 142(1) of the Income Tax Act 1961 [in short, "Act"], whereby several pieces of information were sought.

6.1 The petitioner responded to the same *via* reply dated 22.03.2023. In the reply, the petitioner put forth before the AO that the information sought could not be furnished within the timeframe granted, which was two (2) days i.e., by 11:00 A.M on 22.03.2023.

6.2 Therefore, the petitioner had sought accommodation of thirty (30) days to file a reply.

7. What is important is that the petitioner brought to the notice of the AO the fact that *via* notices dated 09.03.2023, thirty (30) days had been granted to file a return, which would have expired only on 08.04.2023.

7.1 It appears, the AO, however, disregarded this request made by the petitioner and proceeded to pass the impugned assessment orders dated 28.03.2023, concerning the aforementioned AYs i.e., AY 2013-2014 to AY 2019-20.

8. Clearly, the AO did not adhere to the timeline given in the notice dated

09.03.2023.

9. Accordingly, the impugned assessment orders which are dated 28.03.2023 concerning the aforementioned AYs are set aside.

9.1 Liberty is, however, given to the AO to carry out a *de novo* exercise.

9.2. It is made clear that the AO will provide information and material which, although in his possession, has not been furnished to the petitioner.

9.3 The AO, before proceeding further, will grant a personal hearing to the authorised representative of the petitioner. Notice(s) in this behalf, will be issued to the petitioner, which will indicate the date and time of the hearing.

9.4 The petitioner will furnish the information sought by the AO via notice dated 28.03.2023 issued under Section 142(1) of the Act within the next three (3) weeks.

10. The writ petition is disposed of in the aforesaid terms.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 2, 2023**

v

[Click here to check corrigendum, if any](#)