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

% **Date of decision: 15.05.2023**

+ W.P.(C) 6294/2023

IJM DEWAS (MAURITIUS) LTD ..... Petitioner

Through: Mr Ajay Vohra, Senior  
Advocate with Mr Aditya  
Vohra, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

..... Respondent

Through: Mr Zoheb Hossain, Sr.Standing  
Counsel with Mr Sanjeev  
Menon, 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. 24725/2023**

1. Allowed, subject to the petitioner filing legible copies of the annexures.

**W.P.(C) 6294/2023 & CM APPL. 24724/2023 [Application filed on behalf of the petitioner seeking interim relief]**

2. Issue notice.

3. Mr Zoheb Hossain, senior standing counsel accepts notice on behalf of the respondent/ revenue.

4. In view of the directions that we propose to pass, Mr Hossain says that he does not wish to file a counter-affidavit in the matter at W.P.(C) 6294/2023



this stage, and that he will argue the matter based on the record presently available to the court.

4.1 The writ petition is, accordingly, taken up for final hearing and disposal, at this stage itself.

5. This writ petition concerns assessment year 2019-20.

6. The record shows that it is the principal grievance of the petitioner is that it did not receive the notice dated 04.03.2023 issued under Section 148A(b) of the Income Tax Act, 1961 [in short, "Act"]. The petitioner avers that no real-time alert was given to it.

7. According to the petitioner, the order dated 22.03.2023 passed under Section 148A(d) of the Act was furnished by an employee of the group company, which is when the aforementioned notice and the order was downloaded by creating an account on the e-filing portal.

8. Given the possession, we put to Mr Hossain that without getting into the merits of the order, whether a fresh opportunity can be given to the petitioner to respond to the notice dated 04.03.2023 issued under Section 148A(b) of the Act.

8.1 Mr Hossain says that such an opportunity can be given.

9. Accordingly, the order dated 22.03.2023 passed under Section 148A(d) of the Act is set aside. Resultantly, the consequent notice under Section 148 of the Act which is also dated 22.03.2023 is lapsed.

10. The Assessing Officer (AO) is however given liberty to pass a fresh order.

10.1 In order to hasten the proceedings, the petitioner will file its response to the notice dated 04.03.2023 issued under Section 148A(b) of the Act, within four (4) weeks of receipt of a copy of the



judgement.

10.2 Once the reply is received, the AO will issue notice which would indicate to the petitioner the date and time of hearing.

10.3 Needless to say, the AO will pass a speaking order.

11. Accordingly, the petition and the pending application(s) stands disposed of, in the aforesaid terms.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 15, 2023**

v

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

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