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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
% **Decision delivered on:19.05.2023**
+ **W.P.(C) 6806/2023**

VAIBHAV JINDAL

..... Petitioner

Through: Mr Abhimanyu Jhamba,
Advocate

versus

INCOME TAX OFFICER NEW DELHI & ANR.

.....Respondents

Through: Mr Gibran Naushad, 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. 26565/2023

1. Allowed, subject to just exceptions.

**W.P.(C) 6806/2023 and CM APPL. 26564/2023 [Application filed
on behalf of the petitioner seeking interim relief]**

2. Issue notice.

2.1 Mr Gibran Naushad, learned senior standing counsel who
appears on behalf of the respondents/revenue accepts notice.

3. Mr Nushad says, that in view of the order that we propose to
pass, he does not wish to file a counter-affidavit in the matter, and he

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will argue the matter based on the record presently available with the Court.

4. Therefore, with the consent of the counsel for parties, the writ petition is taken up for hearing and final disposal at this stage itself.

5. This writ petition concerns Assessment Year (AY) 2019-2020.

6. The record shows, that the petitioner was issued a notice dated 31.03.2023 issued under Section 148A(b) of the Income Tax Act, 1961 [in short, “the Act”].

7. Via this notice, the petitioner was granted time to file documents in support of his defense on or before 13.04.2023.

8. The record shows, that on 13.04.2023, the petitioner made a request for accommodation, on the ground that a close member of his family had passed away on 08.04.2023. On this ground, the petitioner sought 30 days to file a reply.

9. In response thereto, on 15.04.2023, the respondents/revenue granted a short accommodation to the petitioner. The petitioner was advised to file a reply on or before 18.04.2023.

10. As noticed above, it appears that the petitioner was not able to file reply, which led to the impugned order being passed on 19.04.2023.

11. The death certificate of the relative has been placed on record by the petitioner. A copy of this document is marked as Annexure P5.

11.1 According to us, since there was bereavement in petitioner’s family, the AO could have granted greater latitude to the petitioner. At times, ceremonies connected to obsequies take, if not more, at least



two weeks.

12. Having regard to the aforesaid, we are of the view that the best way forward would be to set aside the impugned order dated 19.04.2023.

13. It is ordered accordingly.

14. The petitioner will file a reply within two weeks of receipt of a copy of the order passed today. The AO will, thereafter, pass a fresh order, having regard to the reply filed by the petitioner.

15. The AO will also grant personal hearing to the petitioner and/or his authorized representative.

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

17. Consequently, pending application shall stand closed.

18. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 19, 2023/as

Click here to check corrigendum, if any