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

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*Date of decision : 31.05.2023*

+ **W.P.(C) 7837/2023**

EBIX SINGAPORE PTE LIMITED SUCCESSOR TO EBIX FINCORP PTE  
LIMITED ..... Petitioner

Through: Mr Gautam Jain and Mr Piyush Kumar  
Kamal, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
INTERNATIONAL TAXATION ..... Respondent

Through: Mr Ruchir Bhatia, Sr Standing Counsel  
with Mr Pratyaksh Gupta, Jr Standing  
Counsel along with Ms Asha Gupta, Adv

**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. 30215/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 7837/2023 & CM Appl. 30215/2023** [*Application filed on behalf of the  
petitioner seeking interim relief*]

2. Issue notice.

3. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the  
respondent/revenue, accepts notice.

4. Given the directions that we propose to pass, Mr Ruchir Bhatia, says that he does  
not wish to file a counter-affidavit in the matter, and he will argue the matter based on the  
record presently available with the court.

5. Therefore, with the consent of the counsel for parties, the writ petition is taken up



for hearing and final disposal of the case, at this stage itself.

6. This writ petition concerns Assessment Year 2019-20.

7. The petitioner has laid a challenge to the order dated 15.04.2023 passed under Section 148A(d) of the Income Tax Act, 1961 [in short, "Act"]. In addition thereto, challenge is also laid to the consequential notice of even date, i.e., 15.04.2023 issued under Section 148 of the Act.

8. The record shows that the notice dated 14.03.2023 was issued under Section 148A(b) of the Act. The petitioner filed its response on 30.03.2023.

9. It appears that this response was not taken into account by the Assessing Officer (AO), while passing the order dated 15.04.2023 under Section 148A(d) of the Act.

10. Mr Bhatia cannot but accept this position.

11. Accordingly, we are of the view that the best way forward would be to set aside the impugned order dated 15.04.2023, passed under Section 148A(d) of the Act.

12. It is ordered accordingly.

13. Resultantly, the consequential notice of even date, i.e., 15.04.2023 issued under Section 148 of the Act will collapse.

13.1 Liberty is however given to the AO to take next steps in the matter, *albeit*, as per law.

14. The writ petition is disposed of, in the aforesaid terms.

14.1 Consequently, pending application shall stand closed.

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

**(RAJIV SHAKDHER)**  
**JUDGE**

**(GIRISH KATHPALIA)**  
**JUDGE**

**MAY 31, 2023/as**

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