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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) 7861/2023**

EBIX ASIA HOLDINGS INC

..... Petitioner

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

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

RAJIV SHAKDHER, J.: (ORAL)

CM Appl. 30298/2023

1. Allowed, subject to just exceptions.

**W.P.(C) 7861/2023 & CM Appl. 30297/2023 [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 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 seeks to challenge 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 principal ground advanced by learned counsel for petitioner for assailing the aforementioned order and notice is that principles of natural justice were breached in this particular matter.

9. It is the petitioner’s assertion that although in the response dated 30.03.2023, the petitioner had expressed a desire to be granted a personal hearing, that request was not honoured.

10. Mr. Ruchir Bhatia cannot but accept that the principles of natural justice have been breached.

11. Accordingly the impugned order and notice is set aside.

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

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

13.1 Consequently, pending application shall stand closed.

14. 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](#)