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

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Date of Decision : 28.04.2025

+ **W.P.(C) 4773/2025, CM APPL. 21987/2025 & CM APPL. 21989/2025**

+ **W.P.(C) 4789/2025, CM APPL. 22031/2025 & CM APPL. 22033/2025**

SUPERSHINE LAUNDRY SYSTEMS PRIVATE LIMITED

.....Petitioner

Through: Mr. Gagan Kumar, Ms. Puja Jakhar,
Mr. Gagandeep, Advocates.

versus

**DEPUTY COMMISSIONER OF INCOME TAX
& ORS.**

.....Respondents

Through: Mr. Shlok Chandra, Sr. Standing
Counsel with Ms. Nancy Jain, JSC;
Ms. Madhavi Shukla, JSC and Mr.
Ujjwal Jain, Advocate.

CORAM:

**HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA**

VIBHU BAKHRU, J. (Oral)

1. The Petitioner has filed the present petition, *inter alia*, impugning an order dated 20.03.2025 [**impugned order**] passed under Section 147 of the Income Tax Act, 1961 [**the Act**]. The Petitioner assails the impugned order on several grounds including that the notice issued under Section 148 of the Act, whereby the reassessment proceedings were initiated, is without jurisdiction. This contention is premised on the ground that the procedure



under Section 148A was not followed; the proper sanction was not obtained under Section 151 of the Act; and, that the Assessing Officer [AO] had no territorial jurisdiction to issue a notice under Section 148 of the Act or to conduct the reassessment proceedings.

2. Additionally, the Petitioner also seeks to challenge the additions made in terms of the impugned reassessment order on merits. The present petitions were listed before this court on 16.04.2025 and this court had passed the following order:

“W.P.(C) 4773/2025 & CMAPPL. 21987/2025(Stay)
CM APPL. 21989/2025(Addl.documents)
W.P.(C) 4789/2025 & CM APPL. 22031/2025(Stay)
CM APPL. 22033/2025(Addl.documents)

3. The petitioner has filed the present petitions, inter alia, impugning the order(s) dated 20.03.2025 [**impugned orders**] passed under Section 147 of the Income Tax Act, 1961 [**the Act**].

4. The learned counsel appearing for the Revenue raised the preliminary issue regarding the petitioner having efficacious remedy of appeal under the Act.

5. In view of the above, we are not inclined to entertain the present petitions. However, the learned counsel for the petitioner contended that the Assessing Officer [AO] who has passed the impugned orders did not have the jurisdiction to do so. He submits that the petitioner is an assessee in Gurugram and the notice under Section 148 of the Act pursuant to which the reassessment proceedings have commenced were issued by the AO in Delhi. He also submits that no order has been passed under Section 127 of the Act centralising the assessment with the concerned AO.

6. In view of the above, we consider it apposite to examine whether the impugned orders are passed wholly without any jurisdiction.

7. Mr Chandra, learned counsel appearing for the Revenue



submits that an order under Section 127 of the Act has been passed. However, he requires to take confirm instructions in this regard. Clearly, if an order under Section 127 of the Act has been passed, the impugned orders cannot be stated to be wholly without jurisdiction.

8. We accordingly, adjourn the present petitions to enable Mr Chandra to obtain the instructions from the Department.

9. At his request, list on 28.04.2025.”

3. Mr. Chandra, learned counsel for the Revenue has handed over a copy of the order dated 17.12.2024 passed under Section 127 of the Act whereby the assessments in respect of several assesseees were centralised. The Petitioner’s name features at Serial No. 85 of the said list. Thus, there is no dispute that an order under Section 127 of the Act, conferring jurisdiction on the AO, was passed.

4. The learned counsel for the Petitioner now seeks to assail the order passed under Section 127 of the Act and has advanced submissions on two fronts: *first*, that the order passed under Section 127 of the Act is invalid on the ground that it assumes that the Petitioner is an assessee located in Delhi; and *second*, that no notice was issued to the Petitioner before passing the said order. Clearly, none of these grounds find mention in the present petition as according to the Petitioner, no such order existed.

5. Insofar as other contentions are concerned, considering that the Petitioner is also challenging the assessment order on merits, we do not consider it apposite to entertain the same. In view of the above, we dispose of the present petition by leaving it open for the Petitioner to avail the statutory remedies.



6. At this stage, the learned counsel for the Petitioner requests that the time for filing the appeal against the impugned order may be extended as the same has elapsed. Mr. Chandra, learned counsel for the Revenue fairly states that he has no objection, if the same is extended by a period of two weeks.

7. In view of the above, we direct that in the event the Petitioner avails the statutory remedies in respect of the impugned order within a period of two weeks from date, the same would be considered by the concerned authority uninfluenced by the question of delay.

8. We also clarify that all rights and contentions of the parties are reserved and the Petitioner would not be precluded from assailing the impugned order, *inter alia*, on the grounds as urged in the present petition. Additionally, we clarify that the Petitioner is also at liberty to avail other remedies in respect of the order dated 17.12.2024 passed under Section 127 of the Act.

9. The petition is disposed of in the aforesaid terms. All pending applications also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 28, 2025/sms

Click here to check corrigendum, if any