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

+ W.P.(C) 14897/2022

CONCEPT STUDIO (INDIA) PRIVATE LIMITED ..... Petitioner

Through: Mr.Sumit Lalchandani with Mr.Salil Kapoor, Mr.Tarun Chanana and Ms.Ananya Kapoor, Advocates.

versus

INCOME TAX DEPARTMENT, CIRCLE 4(2), DELHI & ANR.

..... Respondents

Through: Mr.Shray Nargotra, Advocate for Mr.Kunal Sharma, Sr.Standing Counsel for the Revenue.

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Date of Decision: 20<sup>th</sup> October, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

**J U D G M E N T**

**MANMOHAN, J:**

**C.M.No.45768/2022**

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

**W.P.(C) No.14897/2022 & C.M.No.45767/2022**

1. Present writ petition has been filed challenging the order passed under Section 148A(d) of the Income Tax Act, 1961 ['the Act'] and the notice issued under Section 148 of the Act both dated 27<sup>th</sup> July, 2022 for the

Assessment Year 2013-14.

2. Learned counsel for the Petitioner states that the impugned order dated 27<sup>th</sup> July, 2022 passed under Section 148A(d) of the Act is a non-speaking order that does not discuss any of the contentions raised by the Petitioner. He states that the Petitioner in its reply dated 06<sup>th</sup> June, 2022 informed the Respondents that the sale deed supplied by the Respondents as part of the information was a 'corrupt file' which did not open in the petitioner's computer system. Petitioner also requested the Respondents to re-supply the same along with the other information and material on the basis of which the re-assessment proceedings were sought to be initiated. He emphasises that the said documents were never supplied to the Petitioner.

3. He further states that in the order passed under Section 148A(d), the only contention of the Petitioner that was noted was that the Petitioner had not been supplied with the sale deed along with the show cause notice. However, the order merely goes on to state that the reply of the Petitioner was not found to be tenable.

4. Issue notice. Mr.Shray Nargotra, Advocate accepts notice on behalf of the Respondents-Revenue.

5. He, on instructions, states that the Assessing Officer has no objection if the order passed under Section 148A(d) of the Act as well as the notice issued under Section 148 of the Act are set aside. He assures and undertakes to this Court that the sale deed as well as the other relevant information/material shall be furnished to the Petitioner within two weeks.

6. Keeping in view the aforesaid, the present writ petition is allowed and the impugned order passed under Section 148A(d) of the Act as well as the

notice issued under Section 148 of the Act, both dated 27<sup>th</sup> July, 2022, for the Assessment Year 2013-14 are set aside. The Respondents are directed to supply the relevant information/material to the Petitioner including a copy of the sale deed within two weeks. The Assessing Officer is directed to decide the matter afresh and pass a reasoned order under Section 148A(d) of the Act within four weeks thereafter.

7. Accordingly, the present writ petition along with pending application stands disposed of. The rights and contentions of all the parties are left open.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**OCTOBER 20, 2022**  
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