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

% *Decision delivered on: 15.03.2023*

+ **W.P.(C) 3159/2023 & CM Nos.12199-200/2023**

WORLD WIDE METALS PRIVATE LIMITED ..... Petitioner

Through: Mr Abhishek Garg, Mr Yash Gaiha  
and Mr Rawesh Manokotia, Advs.

versus

INCOME TAX OFFICER

WARD 27(1), DELHI & ANR.

..... Respondents

Through: Mr Aseem Chawla, Sr Standing  
Counsel with Mr Rishabh Nangia, Ms  
Anuja Pethia and Mr Subhashish  
Kumar, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

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

**RAJIV SHAKDHER, J. (ORAL):**

**CM No.12200/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 3159/2023 & CM No.12199/2023 [Application filed on behalf of  
the petitioner seeking interim relief]**

2. Issue notice.

2.1 Mr Aseem Chawla accepts notice on behalf of the  
respondents/revenue.

3. In view of the directions that we propose to pass, Mr Chawla says that  
no counter-affidavit is required to be filed at this stage.

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

5. The substantive prayers made in the writ petition read as follows :

*A. Issue a writ of and/or order and/or directions in the nature of certiorari or any other appropriate writ, order or direction quashing the Impugned Notice passed under Section 148 of the Act dated 30 March 2022 and the Impugned Order passed under clause (d) of Section 148A by the Respondent No. 1 and the proceedings initiated pursuant thereto.*

*B. Issue a writ of and/or order and/or direction in the nature of prohibition commanding Respondent No. 1 to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said purported notice under Section 148 of the Act and/or proceedings initiated by thereunder for the assessment year 2018-19, and grant stay on the reassessment proceedings.”*

6. The principal grievance of the petitioner is that the notice dated 22.03.2022 issued under Section 148A(b) of the Income Tax Act, 1961 [in short, “Act”] provided only three days to the petitioner to submit a response.

6.1 It is, therefore, the contention of the petitioner that the order which thereafter flowed from the aforementioned show cause notice is legally flawed.

7. According to learned counsel for the petitioner, a minimum of seven (7) days timeframe had to be provided for filing a response.

8. A perusal of the aforementioned notice dated 22.03.2022 does indicate that the petitioner was called upon to file a reply *via* ‘e-proceeding’ facility, *albeit*, on or before 25.03.2022.

9. Mr Chawla cannot but accept that the minimum timeframe that is required to be given to the assessee to respond is seven (7) clear days under clause (b) of Section 148A of the Act.

9.1 This aspect of the matter has been dealt with in the judgment dated

14.02.2023, rendered by this court in W.P.(C)No.1243/2023, titled ***Indus Valley Partners India Pvt. Ltd. v. Assistant Commissioner of Income Tax Circle 10-1 & Anr.***

10. Accordingly, the impugned notices and order are set aside.

11. The Assessing Officer (AO) will be at liberty to take next steps in the matter, *albeit*, as per law.

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

12.1 Consequently, the pending interlocutory application shall also stand disposed of.

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

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**MARCH 15, 2023**

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