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

% *Date of decision: 18.05.2023*

+ **W.P.(C) 6619/2023**

OUM LAMITECH PRIVATE LIMITED ..... Petitioner

Through: Mr Ruchesh Sinha, Advocate.

versus

INCOME TAX OFFICER WARD 19(1), DELHI & ANR.

..... Respondents

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Mr Pratyaksh Gupta, Jr.  
Standing Counsel.

**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. 25993/2023**

1. Allowed, subject to just exceptions

**W.P.(C) 6619/2023 and CM APPL.25992/2023 [Application filed on  
behalf of the petitioner seeking interim relief]**

2. Issue notice.

2.1 Mr Ruchir Bhatia, senior standing counsel, accepts notice on behalf of  
the respondents/revenue.



3. In view of 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 would argue based on the record presently made available to the court.

4. Therefore, 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 principal allegation levelled against the petitioner is that he has entered into transactions with one, Mr Gurdeep Kartar Singh, who apparently is the proprietor of Trinity Overseas (India) in the Assessment Year (AY) 2019-20.

6. In this backdrop, it is alleged that income amounting to Rs. 21,56,000/- which was otherwise chargeable to tax in the petitioner's hands, has escaped assessment.

7. Mr Ruchesh Sinha, who appears on behalf of the petitioner, has submitted that the petitioner's stand is that it has not entered into transactions with Mr Gurdeep Singh and/or his proprietorship concern, Trinity Overseas (India).

7.1 Mr Sinha says that in support of this plea, several documents were filed with the petitioner's reply dated 03.04.2023, but the import of the these documents has not been taken into account by the Assessing Officer (AO), while passing the impugned order.

7.2 In this context, reference is made to the ITR filed for AY 2019-20, the audited profit and loss account for the relevant years, and the party-wise sales ledger.

8. Mr Bhatia cannot but accept that these documents would have to be taken into account and correlated with the material which is available with



the AO.

9. We may note that although the AO has furnished a copy of the investigation report, *prima facie*, there is no reference to the petitioner in the said report.

10. Therefore, according to us, the best way forward would be to set aside the impugned order dated 06.04.2023 issued under Section 148 of the Income Tax Act, 1961 [in short, "Act"].

10.1 It is ordered accordingly.

11. Liberty is, however, given to the AO to take next steps in law.

12. In case the AO intends to recommence proceedings, he shall furnish the material which is in his possession, if not already supplied, which links the petitioner to the transactions allegedly entered into with Mr Gurdeep Singh.

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

14. Pending application shall also stand disposed of.

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

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 18, 2023 / tr**