



\$~48, 71, 92, 94, 96 & 97

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

% *Decision delivered on: 19.05.2023*

+ **W.P.(C) 6756/2023 & CM Nos.26417-18/2023**

SANSKRITI EXIM PVT LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX ..... Respondent

+ **W.P.(C) 6782/2023 & CM Nos.26495-96/2023**

SANSKRITI EXIM PVT LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX..... Respondent

+ **W.P.(C) 6829/2023 & CM Nos.26751-52/2023**

SANSKRITI EXIM PVT LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX..... Respondent

+ **W.P.(C) 6831/2023 & CM Nos.26758-59/2023**

SANSKRITI EXIM PVT LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX..... Respondent

+ **W.P.(C) 6833/2023 & CM Nos.26763-64/2023**

SANSKRITI EXIM PVT LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX ..... Respondent

+ **W.P.(C) 6836/2023 & CM Nos.26770-71/2023**

SANSKRITI EXIM PVT LTD ..... Petitioner

versus

DEPUTY COMMISSIONER OF INCOME TAX ..... Respondent

**Present :** Mr Kirti Uppal, Sr Adv. with Ms Kiran Kalra Uppal, Mr Prateek Solanki, Mr Nikhil Malhotra, Ms Shalini Bhardwaj and Mr Shekhar Kumar, Advs. for petitioner.



Mr Shlok Chandra, Sr Standing Counsel with Ms Priya Sarkar, Jr Standing Counsel along with Mr Keshav Garg, Adv. for respondent.

**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 No.26417/2023 in W.P.(C) 6756/2023**

**CM No.26495/2023 in W.P.(C) 6782/2023**

**CM No.26751/2023 in W.P.(C) 6829/2023**

**CM No.26758/2023 in W.P.(C) 6831/2023**

**CM No.26763/2023 in W.P.(C) 6833/2023**

**CM No.26770/2023 in W.P.(C) 6836/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 6756/2023 & CM No.26418/2023**

**W.P.(C) 6782/2023 & CM No.26496/2023**

**W.P.(C) 6829/2023 & CM No.26752/2023**

**W.P.(C) 6831/2023 & CM No.26759/2023**

**W.P.(C) 6833/2023 & CM No.26764/2023**

**W.P.(C) 6836/2023 & CM No.26771/2023 [*Applications filed on behalf of the petitioner seeking interim relief*]**

2. Issue notice.

2.1 Mr Shlok Chandra, learned senior standing counsel, accepts notice on behalf of the respondents/revenue.

3. Given the order that we propose to pass, Mr Chandra says that counter-affidavit(s) need not be filed and he will argue the above-captioned writ petitions based on the record presently available to the court.

3.1 Thus, with the consent of learned counsels for the parties, these writ



petitions are taken up for hearing and final disposal at this stage itself.

4. These writ petitions concern Assessment Year (AY) 2014-15 [W.P.(C)No.6756/2023], AY 2019-20 [W.P.(C)No.6782/2023], AY 2017-18 [W.P.(C)No.6829/2023], AY 2018-19 [W.P.(C)No.6831/2023], AY 2015-16 [W.P.(C)No.6833/2023] and AY 2016-17 [W.P.(C)No.6836/2023].

5. The petitioner in these writ petitions has laid a challenge to six (6) separate assessment orders of even date, i.e., 28.03.2023 passed under Section 153C, read with Section 144 of the Income Tax Act, 1961 [in short, “Act”].

5.1. Besides this, challenge is also laid to the notices of demand dated 28.03.2023 issued under Section 156 of the Act and notices dated 20.03.2023 issued under Section 142(1) of the Act, in each of the writ petitions.

6. The short ground on which the petitioner seeks to assail the aforementioned assessment orders and notices is that there has been a breach of principles of natural justice.

7. The record shows that in each of the above-captioned cases, the petitioner was issued six (6) separate notices of even date, i.e., 16.03.2023 under Section 153C of the Act. *Via* these notices, the petitioner was given leave to file its return of income within 30 days of the date of service of the notice.

8. The said notices were followed by another set of notices which were also six (6) in number. These notices were dated 20.03.2023 and were issued under Section 142(1) of the Act. *Via* these notices, the petitioner was required to file the relevant documents/information within two (2) days, i.e.,



by 22.03.2023.

8.1 In view of the fact that period accorded to the petitioner was extremely short, the petitioner asked for 30 days to respond to the said notice(s).

8.2 In this context, the petitioner drew the Assessing Officer's (AO) attention to the fact that *via* notice dated 16.03.2023, 30 days' time had been granted to file the return.

9. Unfortunately for the petitioner, the AO passed the impugned assessment orders dated 28.03.2023, without granting the time sought for by the petitioner.

10. Although representations were made, thereafter, by the petitioner for each of the AYs on 12.04.2023, to refrain from initiating penalty proceedings, there has been no movement in the matter.

11. Given this position, we are of the view that the AO had put the petitioner on an extremely tight leash. The AO expected the petitioner to gather information for six AYs within two days, which, by any yardstick, was not a practical timeframe.

11.1 This is especially so, as the AO, while issuing notice under Section 153C of the Act had granted 30 days to the petitioner to file the return of income concerning the AYs in issue.

12. To enable the petitioner to file the return of income, clearly, it would have to gather documents and thereafter comply with the directions issued by the AO.

13. Thus, for the foregoing reasons, we are inclined to set aside the impugned assessment orders. It is ordered accordingly.



14. Given this position, the consequential demand notices issued under Section 156 of the Act would also collapse.
15. Liberty is given to the AO to carry out a fresh exercise, from the stage at which the matter was positioned when the notice(s) dated 20.03.2023 under Section 142(1) of the Act were issued. These notice(s) have not been set aside by us.
- 15.1 The petitioner/assessee will respond to the same and furnish the relevant information within three (3) weeks.
16. It is made clear that the AO will provide the information and material which, although in his possession, has not been furnished to the petitioner.
- 16.1 Furthermore, before proceeding further, the AO will also grant personal hearing to the authorized representative of the petitioner. Notice in this behalf will be issued to the petitioner by the AO which will indicate the date and time of the hearing.
17. The above-captioned writ petitions are disposed of, in the aforesaid terms.
18. Consequently, the pending interlocutory applications shall also stand closed.
19. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 19, 2023**

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