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

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Decision delivered on: 31.07.2023

+ **W.P.(C) 10021/2023 & CM Nos.38630-31/2023**

PINKI TOUR AND TRAVELS LIMITED ..... Petitioner

Through: Mr Chander Kant Tyagi and Mr Amar  
Gupta, Advs.

versus

INCOME TAX DEPARTMENT ..... Respondent

Through: Mr Ruchir Bhatia, Sr 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 No.38630/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 10021/2023 & CM No.38631/2023 [Application filed on behalf of  
the petitioner seeking interim relief]**

2. Issue notice.

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

3. Given the direction that we propose to issue, Mr Bhatia says that he  
does not wish to file a counter-affidavit and he will argue the matter based  
on the record presently available with the court.



3.1 Therefore, with the consent of learned counsel for the parties, the matter is taken up for hearing and final disposal, at this stage itself.

4. This writ petition concerns Assessment Year (AY) 2016-17.

5. The principal ground on which the petitioner seeks to assail the order dated 31.03.2023, passed under Section 148A(d) of the Income Tax Act, 1961 [in short, "Act"], is that the reply dated 27.03.2023, submitted in response to the notice dated 22.03.2023, issued under Section 148A(b) of the Act, has not been taken into consideration.

6. This position seems to emerge on a perusal of the impugned order dated 31.03.2023 passed under Section 148A(d) of the Act.

7. Having regard to this position, the impugned order dated 31.03.2023, passed under Section 148A(d) of the Act, and the consequential notice of even date, i.e., 31.03.2023 issued under Section 148 of the Act, are set aside.

7.1. Liberty is, however, given to the AO to pass a fresh order.

7.2 The AO will issue a notice to the petitioner, according it an opportunity of hearing in the matter, albeit, through its authorised representative. The notice will indicate the date and time of the hearing.

7.3 The AO will take into account the reply dated 27.03.2023 submitted by the petitioner.

7.4 Needless to add, the AO will pass a speaking order, a copy of which will be furnished to the petitioner.

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



9. Consequently, the pending interlocutory application shall stand closed.
10. Parties will act based on the digitally signed copy of the judgment.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**JULY 31, 2023**

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