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

% *Decision delivered on: 31.08.2023*

+ **W.P.(C) 11515/2023 & CM Nos.44815-16/2023**

SAMSON HEALTHCARE PVT LTD ..... Petitioner  
Through: Mr Arta Trana Panda, Adv.

versus

PR. COMMISSIONER OF INCOME  
TAX DELHI 7 & ORS. .... Respondents  
Through: Mr Puneet Rai, Sr Standing Counsel  
with Mr Ashvini Kumar, 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.44816/2023**

1. Allowed, subject to just exceptions.

**W.P.(C) 11515/2023 & CM No.44815/2023** [*Application filed on behalf of  
the petitioner seeking interim relief*]

2. Issue notice.

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

3. Given the direction that we propose to issue, Mr Rai 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. *Via* this writ petition, the petitioner seeks to assail the order dated 25.07.2023 passed by respondent no.1 under Section 127 of the Income Tax Act, 1961 [in short, “Act”].
5. *Via* the impugned order, the petitioner’s cases have been transferred from respondent no.2, i.e., Dy. CIT, Central Circle-22(2) to respondent no.4, i.e., Dy. CIT, Central Circle-2, Faridabad.
6. The record shows that the petitioner was issued a notice before the impugned order had been passed. This notice was issued on 18.01.2023.
- 6.1 The record also shows that the petitioner has filed its objections/reply to the said notice on 23.01.2023.
7. It appears that while passing the impugned order dated 25.07.2023, the objections/reply filed by the petitioner on 23.01.2023 were not taken into account.
8. Therefore, according to us, the best way forward would be to set aside the impugned order dated 25.07.2023, with liberty to the Assessing Officer (AO) to pass a fresh order, *albeit*, as per law.
9. The AO, before passing a fresh order, will accord a personal hearing to the authorized representative of the petitioner. For this purpose, the AO will issue a notice indicating the date and time of the hearing to the petitioner.
10. The writ petition is disposed of, in the aforesaid terms.



11. The pending interlocutory application, i.e., CM No.44815/2023, is, accordingly closed.
12. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**AUGUST 31, 2023**

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