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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision : 29.10.2025

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W.P.(C) 15802/2025 & CM APPL. 64748/2025**LOGIX HEIGHTS PRIVATE LIMITED**

.....Petitioner

Through: Mr Ruchesh Sinha, Ms Monalisa Maity, Ms Shilpa Chaudhary and Ms Upasna Vashistha, Advocates.

versus

**DEPUTY COMMISSIONER OF INCOME
TAX CIRCLE 13(1), DELHI & ANR.**

.....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC, Ms. Prakriti Rastogi, Advocates.

CORAM:**HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO, J. (ORAL)**

1. The petitioner has filed this petition with the following prayers:-

“a) That this Hon’ble High Court be pleased to quash the impugned notice dated 29.03.2025 issued U/s 148A(1) of the Income Tax Act, 1961 to the Petitioner for the A.Y. 2019-20;

b) That this Hon’ble High Court be pleased to quash the impugned order dated 30.06.2025 passed U/s 148A(3) for the A.Y. 2019-20 wherein the objections against the reassessment proceedings have been disposed-off and the consequent notice dated 30.06.2025 issued U/s 148 of the Income Tax Act, 1961 against the Petitioner for the A.Y. 2019-20;



c) That this Hon'ble High Court be pleased to pass a writ of and/or order and/or direction in the nature of prohibition commanding Respondents 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 Income Tax Act 1961 and/or in any proceedings initiated thereunder for the A.Y 2019-20;"

2. In effect, the petitioner is challenging the impugned notice dated 29.03.2025 issued under Section 148A(1) of the Income Tax Act, 1961 (the Act) and order passed under Section 148A (3) and notice under Section 148 of the Act dated 30.06.2025. This case relates to the Assessment Year (AY) 2019-20.

3. Mr Ruchesh Sinha, learned counsel for the petitioner has drawn our attention to page no.39 of the paperbook to contend that, despite a specific plea taken by the appellant – in the following manner – the Assessing Officer (AO) has not considered the same in the impugned order under Section 148A (3) of the Act:-

"On perusal of notice, it has been observed that reassessment proceedings has been initiated u/s 148A on the basis of impugned information about alleged non-genuine transactions with M/s Mekaster Finlease Limited worth Rs 27,72,53,102/- by the assessee during the year.

In this regard, we would like to place on records that during the year under review, the assessee company derived business income from real estate business and accordingly filed its ITR u/s 139(1) of the Act declaring net taxable income of Rs.2,19,30,970/-. The case of the assessee was reopened in the month of March, 2023 u/s 148A on the identical issue and assessed at Rs. 25,02,16,448/- by NFAC u/s 147 r.w.s 144B vide order dated 17.03.2025.

On perusal of the impugned order, your honor will appreciate that an addition of Rs.22,82,85,479/- has been made on account



of alleged accommodation transactions between the assessee and M/s.Mekaster Finlease Limited. Inspite of all requisite documents on records followed by verification of the transaction u/s 133(6) of the Act by the AO. Copy of the order dated 17.03.2025 alongwith Copy of confirmation of M/s Meakster alongwith copy of bank statement and ITR as filed during reassessment proceedings are enclosed for your ready reference.

Now, again on identical issue, once again notice u/s 148A has been issued. With due respect, it is placed on the records that reassessment proceedings u/s 148 cannot be initiated for the issue already examined by the department either u/s 143(3) or u/s 148 of the Act.

Further detail/documents as annexed with the notice, nowhere suggest that there was/were transactions between the assessee and impugned party for Rs.27, 72,53,102/-. Therefore, your honour is requested to provide us complete information in respect of impugned sum of Rs.27,72,53,102/-.

The assessee reiterates that there is no escapement of income as alleged in the notice as the transactions between the assessee and M/s. Mekaster Finlease Ltd. has already been held as accommodation entries by the department vide impugned order dated 17.03.2025 u/s 147 of the Act.

In the meantime, please note that the assessee will file its reply to your notice u/s 148A after receipt of the detail/documents as requested above and accordingly matter may please be adjourned.”

4. Mr Gaurav Gupta, learned SSC appearing for the Revenue does not contest the contention made by Mr Sinha.
5. At this stage, Mr Sinha, states that appropriate shall be that the matter be remanded back to the AO to consider afresh the reply/stand taken by the petitioner in the aforesaid paragraphs and to enable the AO to pass a fresh and reasoned order after affording opportunity of hearing to the petitioner.



6. In view of the above, we set aside the impugned order under Section 148A(3) of the Act and the notice under Section 148 of the Act dated 30.06.2025 and remand the matter back to the AO who by providing opportunity of being heard to the petitioner and also permitting the petitioner to produce all such documents as deemed appropriate in support of its stand taken in its reply, as reproduced above, pass a fresh and reasoned order.

7. The aforesaid exercise be carried out within a period of eight weeks from today as an outer limit. Upon passing of the said order, the parties shall proceed in accordance with law.

8. The petition is disposed of in the aforesaid terms. The pending application stands disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 29, 2025

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