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

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*Date of Decision : 29.10.2025*

+ W.P.(C) 16385/2025

MICHAEL AND SUSAN DELL FOUNDATION .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv, Mr. Aniket  
D. Agrawal, Mr. Samarth Chaudhari,  
Advvs.

versus

ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX  
CIRCLE INTERNATIONAL TAXATION 2(2)(1) NEW & ANR.

.....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr.  
Shivendra Singh, JSC, Mr. Yojit  
Pareek, JSC & Mr. Surya Jindal,  
Advvs.

**CORAM:**  
**HON'BLE MR. JUSTICE V. KAMESWAR RAO**  
**HON'BLE MR. JUSTICE VINOD KUMAR**

**V. KAMESWAR RAO, J. (ORAL)**

**CM APPL. 67150/2025(Exemption)**

1. Exemption is allowed subject to all just exceptions.
2. The Application stands disposed of.

**W.P.(C) 16385/2025 & CM APPL. 67149/2025**

3. This petition has been filed with the following prayers:



*“(I) Issue a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing:*

*(a) show-cause notice dated 31.03.2025 issued by Respondent No.1 under section 148A(1) of the Income Tax Act, 1961 ('the Act');*

*(b) order dated 29.06.2025 passed by Respondent No.1 under section 148A(3) of the Act with prior approval of Respondent No.2;*

*(c) reassessment notice dated 29.06.2025 issued by Respondent No.1 under section 148 of the Act; in the case of the Petitioner for assessment year 2019-20, and all proceedings/ actions consequent thereto;*

*(II) stay effect and operation of impugned reassessment notice dated 29.06.2025 issued by Respondent No.1 and all consequential proceedings undertaken thereafter in the case of the Petitioner for the assessment year 2019-20, during pendency of the present petition;*

*(III) grant ad-interim ex-parte relief in terms of prayer (II) above;*

*(IV) call for the records of the case from the Respondents;”*

4. The challenge in the petition is against the show cause notice dated 31.03.2025 issued under Section 148A(1) of the Income Tax Act, 1961 (“the Act”, hereinafter), order dated 29.06.2025 under Section 148A(3) of the Act & reassessment notice under Section 148 of the Act dated 31.03.2025. The subject matter of the notice is an amount of Rs.1,87,84,530/- equivalent of USD2,93,070.

5. Mr Ajay Vohra, learned Senior Counsel appearing for the petitioner submits that the petitioner herein was a Liaison Office in India during the financial year 2017-18. The Liaison Office had a balance amount of USD2,93,070 in its bank account as on date of 12.01.2018, when the office



of the petitioner was closed and the said amount was remitted to its bank account in the United States of America.

6. According to Mr Vohra, the notice under Section 148A (b) of the Act was issued by the respondents/Revenue wherein it was alleged that the petitioner had for the Financial Year 2017-18 made foreign remittances to the effect of Rs.1,87,89,530/-. The petitioner filed its reply explaining its source of income and the respondents had vide order dated 29.03.2024 accepted the return filed through the assessment order (Annexure 'H'). He states that, it is on the same amount that the notice has now been issued by the respondents to the petitioner. He also states that the respondents had overlooked the stand of the petitioner while issuing the notice under Section 148A(1) and order/notice under Sections 148A(3) and 148 of the Act dated 29.06.2025.

7. He has drawn our attention to the Assessment order to state that the stand of the petitioner has not been dealt with in the said order.

8. Mr. Gaurav Gupta, learned SSC appearing on behalf of the respondents/Revenue would not contest the stand of the petitioner that the petitioner's contention was not considered by the respondents/Revenue.

9. If that be so, we set aside order dated 29.06.2025 passed under Section 148A(3) and notice under Section 148 of the Act and remand the matter back to the Assessing officer with a direction that the Assessing Officer shall pass a fresh/ reasoned order after hearing the petitioner through its representative on the date and time to be informed to the petitioner.

10. It is made clear that the entire process including the hearing shall be completed within six weeks from today, as an outer limit.

11. The petition is disposed of.



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12. The pending application is dismissed as infructuous.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**OCTOBER 29, 2025**

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