



2025:DHC:6259-DB



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

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*Date of Decision : 30.07.2025*

+ **W.P.(C) 2214/2023**

SWADESHI TUBES LTD.

.....Petitioner

Through: Dr. Kapil Goel, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,  
CIRCLE 22(2), NEW DELHI

.....Respondent

Through: Mr. Puneet Rai, SSC.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

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

1. This petition relates to the Assessment Year (AY) 2014-15 and has been filed with the following prayers:

*“ a. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned foundational notice issued u/s 148 (unamended law) dated 29.06.2021 is illegal and unlawful , being jurisdictionally flawed being based on invalid foundational reasons ;*

*b. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned subsequent notice issued u/s 148A(b) dated 26.05.2022 sans jurisdictional pre requisite of expl 1 to sec 148 being fulfilled in extant case/sec 149(1)(b) of 1961 Act (amended law);*

*c. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned subsequent notice*



*issued u/s 148A(b) dated 26.05.2022 being based on vague and irrelevant/extraneous basis sans any valid tangible material;*

*d. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned order passed u/s 148A(d) and consequential notice dated 27.07.2022 being illegal, unlawful, arbitrary, time barred us 149(1), without authority of law and lacking.*

*e. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned order passed u/s 148A(d) and consequential notice dated 27.07.2022 being ultra vires to sec 151A and CBDT notification dated 29 march 2022 and time barred u/s 149(1);*

*f. Issue of a writ of certiorari, mandamus, prohibition or any other writ and/or order and or directions quashing the impugned order passed u/s 148A(d) and consequential notice dated 27.07.2022 which is ultravires and time barred, contrary to the 1961 Act and it is against the tests specified under article of 14 of constitution of India; passed in violation of principle of natural justice(by denying oral hearing and requested cross examination and not considering the detailed supporting documents submitted u/s 148A reply )*

*g. Issue a writ in the nature of mandamus or an order prohibiting the operation of the proceedings as deemed fit and proper in the facts and circumstances of the present case as initiated by the respondent u/s148 of the 1961 Act;.. ”*

2. Learned counsel for the petitioner would submit, in view of the settled position of law by the Hon’ble Supreme Court in the case of ***Union of India v. Rajeev Bansal*** (2024)469 ITR 46 (SC), by this Court in the case of ***Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr*** 2025:DHC:547-DB and also of the Hon’ble High Court of Madhya Pradesh in the case of ***Sandeep Singh Saluja v. Income Tax Department and Others*** 2025:MPHC-IND:19495 and also in view of the factual position which emerges in the petition, the impugned notice dated 29.06.2021(u/s 148), subsequent notice(s) dated 26.05.2022(u/s 148A(b)), order dated 27.07.2022 (u/s 148A(d)), and consequential notice dated 27.07.2022 are liable to be set aside.



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3. The submission of the learned counsel for the Revenue is that the appropriate shall be that the matter be sent back to the Assessing Officer to enable him to apply his mind on the facts which arises for consideration in this petition and keeping in view the position of law pass appropriate orders.
4. In fact our attention has been drawn to the order passed by the Hon'ble Supreme Court in the case of *Deputy Commissioner of Income Tax v. Reliance Industries Limited* : SLP(C) Diary No. 56889/2024 decided on 24.02.2025 wherein a similar procedure has been adopted/directed.
5. If that be so, the petition is disposed of directing the petitioner to submit the chart as has been filed by the petitioner in this writ petition before the Court today, before the Assessing Officer on the date and time fixed by the Assessing Officer, to be communicated to the petitioner herein.
6. The Assessing Officer shall give a hearing to the petitioner and thereafter pass appropriate orders within four weeks as an outer limit.
7. The petition along with pending application(s), if any, is disposed of.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**JULY 30, 2025**

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