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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) 6779/2023 CM APPL. 26487/2023**

MANISH GUPTA

.....Petitioner

Through: Mr. Vidhan Jain, Advocate

versus

ASSISTANT COMMISSIONER OF INCOME

TAX CIRCLE-34(1) DELHI

.....Respondent

Through: Mr. Sanjay Kumar, SSC, Ms. Monica Benjamin, JSC, Ms. Easha, JSC.

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 filed with the following prayers:

“A. Issue a Writ of Certiorari or Prohibition or any other appropriate Writ/Directions against the Respondent & kindly Quash/Set Aside impugned order u/s 148A(d) dated 20.07.2022 & notice u/s 148 dated 20.07.2022 of the IT Act;

B. Cost of present proceedings, may also be awarded in favour of the Petitioner and against the Respondent; and”

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 20.07.2022 and order dated 20.07.2022 are liable to be set aside.

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. Infact, our attention has been drawn to the order passed by the Hon'ble Supreme Court in the case of *Deputy Commissioner of Income Tax Vs 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 the rejoinder, 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.



2025:DHC:6250-DB



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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