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

% *Date of decision: 08.09.2026*
Date of uploading: 10.09.2026

\# **CNR No. DLHC010322062024**

\+ W.P.(C) 7705/2024 & CM APPL. 32045/2024

J J FOODS PRIVATE LIMITED .....Petitioner

Through: Mr. Ruchesh Sinha & Ms. Monalisa Maity, Advocates.

versus

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

Through: Mr. Anurag Ojha, SSC with Ms. Hemlata Rawat & Mr. VK Saxena, JSCs.
Mr.Subodh Kumar, SPC

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

J U D G M E N T

DINESH MEHTA, J. (*ORAL*)

1. The instant writ petition assails the order dated 18.03.2024 passed under Section 148A(d) of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* and corresponding notice issued under Section 148 of the Act of 1961.

2. Mr. Ruchesh Sinha, learned counsel for the petitioner, apprised the Court about the facts of the case and submitted that initially a notice under Section 148A(b) of the Act of 1961 was issued to the petitioner on 22.02.2024

fixing the date of hearing as 03.03.2024 on which date the petitioner sought an adjournment for 15 days.

3. On 03.03.2024, the Assessing Officer adjourned the hearing to 08.03.2024; on which date, the petitioner again sought an adjournment for two weeks but the Assessing Officer instead only granted two days' time to file reply, i.e., by 10.03.2024. According to the petitioner, since its accountant was out of station, it could not file reply and thus, a request for adjournment was sent seeking 15 days' time to file reply. The reply was, however, filed on 15.03.2024.

4. Though a reply had been filed on 15.03.2024, the Assessing Officer proceeded to pass an order under Section 148A(d) of the Act of 1961 on 18.03.2024 however, without considering the reply which the petitioner/assessee had filed on 15.03.2024.

5. Learned counsel argued that when the Assessing Officer was having petitioner's reply duly filed on 15.03.2024, he ought to have at least considered the reply, while passing the order under Section 148A(d) of the Act of 1961. He added that non-consideration of the reply filed by the petitioner has led to violation of principles of natural justice and has caused serious prejudice to the petitioner.

6. Mr. Anurag Ojha, learned Senior Standing Counsel, on the other hand, submitted that two opportunities had already been granted to the petitioner and the last date for filing the reply given to the petitioner was 10.03.2024 and since the petitioner had failed to file its reply by such date (10.03.2024), the reply which the petitioner had filed was liable to be and rightly ignored by the Assessing Officer.

7. He argued that the statute provides for specified time limit and when

the assessee wants an Assessing Officer to stick to timeline, it is equally required of the assessee to adhere to the time allowed to it. He prayed that no indulgence be granted to the petitioner and writ petition be dismissed.

8. Heard learned counsel for the parties.

9. On perusal of the material available on record and upon hearing learned counsel for the parties, we note that the first notice which was issued to the petitioner under Section 148A(b) of the Act of 1961 required the petitioner to file reply by 03.03.2024, on which date the petitioner sought an adjournment and the next date of hearing was fixed as 08.03.2024. The petitioner sought an adjournment and only two days' time was allowed to the petitioner to file reply. It is noteworthy that a period of 30 days is available to an assessee for filing the reply as per the statute.

10. Such being the position, the Assessing Officer had enough time left at his disposal, (at least upto 22.03.2024) to take petitioner's reply. There was no pressing hurry to eschew petitioner's right to file reply or to confine its right to file reply by 10.03.2024.

11. We are of the view that curtailing petitioner's right or time to file reply from 30 days to practically 15 days (from 03.03.2024 to 10.03.2024) has seriously prejudiced petitioner's right and considering that on 09.03.2024, a day ahead of the due date of filing reply, the petitioner had sent an e-mail to the Assessing Officer to grant two weeks' time, the Assessing Officer ought to have granted some time to the petitioner, so as to serve the ends of justice.

12. That apart, the petitioner's reply had already been uploaded, hence, the Assessing Officer could very well see and consider the reply so filed before passing an order, but he has chosen not to do so.

13. The AO's approach suffered from irregularity and led to violation of

principles of natural justice. We, therefore, set aside the impugned order dated 18.03.2024 passed under Section 148A(d) of the Act of 1961 and consequential notice of even date, issued under Section 148 of the Act of 1961. The Assessing Officer shall pass a fresh order under Section 148A(d) of the Act of 1961 after considering petitioner's reply dated 15.03.2024 in accordance with law, without being influenced by the earlier order which he had passed.

14. We hereby made it clear that we have not made any observation or recorded finding about the petitioner's case on merit in any manner and therefore, the Assessing Officer shall be free to take independent view of the matter, so far as the jurisdiction to initiate proceedings against the petitioner is concerned.

15. The writ petition stands allowed accordingly.

16. The pending application is also disposed of.

DINESH MEHTA
(JUDGE)

RAJNEESH KUMAR GUPTA
(JUDGE)

SEPTEMBER 8, 2026/*nk*