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

**+ W.P.(C) 14989/2022 & CM APPL.46231/2022**

**VIDISHA SINGHAL**

..... Petitioner

Through: Dr.Rakesh Gupta, Advocate with  
Mr.Somil Agarwal and Mr.Anshul  
Mittal, Advocates.

Versus

**INCOME TAX OFFICER WARD 29(1) DELHI & ORS**

..... Respondents

Through: Mr.Abhishek Maratha, Sr.Standing  
Counsel.

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Date of Decision: 16<sup>th</sup> November, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

**J U D G M E N T**

**MANMOHAN, J (Oral):**

**CM APPL.46232/2022 (exemption)**

Allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

Signature Not Verified

Digitally Signed By: ASWANT  
SINGH RAWAT  
Signing Date: 17/11/2022  
19:38:41

**W.P.(C) 14989/2022 & CM APPL.46231/2022**

1. Present writ petition has been filed challenging the notice issued under Section 148A(b) of the Income Tax Act, 1961 ('the Act') dated 29<sup>th</sup> May, 2022, order passed under Section 148A(d) dated 22<sup>nd</sup> July, 2022 and impugned notice issued under Section 148 dated 23<sup>rd</sup> July, 2022.
2. Learned Counsel for the Petitioner states that in the Section 148A(b) notice, transactions worth Rs.50,40,000/- having escaped assessment were attributed to Mr.Dayanand Singh and transaction worth Rs.48,54,000/- was attributed to Lifeline Securities Limited. He, however, states that in the impugned order under Section 148A(d), the entities and the amount have been swapped i.e. Rs.50,40,000/- transaction is now attributed to Lifeline Securities Limited and not to Mr.Dayanand Singh.
3. In pursuance to the last order, the Assessing Officer is personally present in Court today. He admits that the impugned order passed under Section 148A(d) of the Act is riddled with mistakes. He further admits that in the notice issued under Section 148A(b) of the Act, the details of the transactions allegedly carried out by the petitioner were not correct. He states that the transactions were clarified by the ITO (Inv), Unit-7, Delhi in its e-mail dated 14<sup>th</sup> July, 2022, which he had incorporated in the order passed under Section 148A(d) of the Act.
4. Keeping in view the aforesaid statements, the impugned order passed under Section 148A(d) and the impugned notice issued under Section 148 of the Act are set aside and the Assessing Officer is directed to issue an amended notice under Section 148A(b) of the Act along with the incriminating material in its possession to the assessee within two weeks. The assessee is given liberty to file a reply to the amended notice within four

weeks. The Assessing Officer is, thereafter, directed to decide the matter afresh within a further period of four weeks in accordance with law.

5. With the aforesaid directions and liberty, the present writ petition and application stand disposed of. The rights and contentions of all the parties are left open.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**NOVEMBER 16, 2022**

**TS**

