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

+ W.P.(C) 7453/2024 CM APPL. 31009/2024

ZAINUL RASHEDDIN

.....Petitioner

Through: Ms Rano Jain, Mr. Venketesh Chaurasia, Ms. Mansi Jain, Ms. Tanishq Ahuja and Mr. Ishan Garg, Advs.

versus

ITO, WARD 60(7)

.....Respondent

Through: Mr. Shlok Chandra, Sr. Std. Counsel with Ms. Naincy Jain, Ms. Madhavi Shukla, Jr. SCs and Mr. Udit Dad, Advocate.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

08.12.2025

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

“I. a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction quashing impugned notice under section 148 of the Income Tax Act, 1961 dated 18.04.2024 digitally signed as on 02.05.2024 and the order passed under section 148A(d) dated 18.04.2024 of the Income

Tax Act, 1961 and any proceedings initiated thereto.

II. a writ in the nature of mandamus, or any other appropriate writ order or direction, holding that the order passed by the respondent is untrue and incorrect in its fact.



III. Cost of present proceedings may also be awarded in favour of the Petitioner and against the Respondents.

IV. Pass any other or further order(s) as this Hon'ble Court may deem fit and proper on the facts and the circumstances of the case.”

2. The petitioner has challenged the order passed under Section 148A(d) of the Income Tax Act, 1961 (the Act) dated 18.04.2024, so also the notice issued under Section 148 of the Act. This issue relates to the Assessment Years 2017-18.

3. Mr. Shlok Chandra, SSC states that the proceedings initiated against the petitioner is on the basis of an information received by the Revenue, which is common to the Assessment Years 2017-18 and 2018-19. He states that reassessment proceedings in respect of the Assessment Year 2018-19 has resulted in an order dated 31.08.2024, whereby it has been decided by the Assessing Officer that it is not a fit case for issuing notice under Section 148 of the Act for the said Assessment Year. In this regard, it would be relevant to reproduce paragraphs 5 and 6 of the order dated 31.08.2024 as under :

“5. Thereafter on 27.08.2024, an email was sent to the investigation ITO Investigation Unit-3, New Delhi <Delhi.ito.inv3@incometax.gov.in> communicating about the above reply of assessee and pointing that as per para 2.2 of investigation report dated 22.02.2024. the bank account no. 911010037826842 instead of account no. 911010011012964 is showing in the name of Zainul Rasheddin. In response vide email dated 28.08.2024, the ITO Investigation informed that one STR cse having no. 10444010 was received in his office in the name of Sh. Zainul Mohammad Rasheddin (PAN no. AMHPR2986B) however as per dissemination note, transaction details of M/s. Jashan



saled Corpiratin (PAN no. BNQPM3247K) have been discussed.

Accordingly after proper enquiry and approval of competent Authority, addition of Rs.3,60,63558/- was proposed in the case of M/s Jashan Sales Corporation for A.Y. 2018/19 for unexplained credit appeared in the bank account number 916020030002557 mentioned in the dissemination note.

The same was uploaded on 22.02.2024 on VRU portel in the Pan of STR PAN no. AMHPR2986B (Sh. Zainul Mohammaed Rasheddin) in the place of PAN BNQPM3247K ofM/s Jashan Sales Corporation. Addition of Rs.3,60,63, 558/- was proposed to be added in the case of M/s Sales Corporation which can be easily construed from the perusal of enquiry report dated 22.02.2024 uploaded on VRU portal.

6. Based upon the above submission of Investigation Wing Unit 3, New Delhi it is noticed that the above transaction of Rs.3,60,63,558/- is of M/s Jashans Sales Corporation and has been inadvertently uploaded in the PAN of STR PAN No. AMHPR2986B. Henceforth, the proceedings initiated in case of the assessee u/s 148A are required to be dropped. Accordingly, it is found that this is not a fit case for issuing notice u/s 148 of the I. T. Act, 1961 for A. Y. 2018-19.”

4. At this stage, learned counsel for the petitioner submits that in view of the submission made by Mr. Shlok Chandra, SSC that the information being common to the Assessment Years 2017-18 and 2018-19 and as the proceedings for the Assessment Year 2018-19 have not resulted in issuance of notice under Section 148 of the Act, the present proceedings related to the Assessment Year 2017-18 are also required to be quashed. Mr. Chandra does not really contest the submission made by the learned counsel for the petitioner. Though he states that (as per his instructions), the matter be remanded back to the Assessing Officer. Noting the submissions made by the learned counsel for the petitioner and also the conclusion drawn by the



Assessing officer in the order dated 31.08.2024 relating to the Assessment Year 2018-19, which we have reproduced above, we are of the view that the impugned order and notice dated 18.04.2024 relating to Assessment Year 2017-18 are required to be set aside. We order so.

5. The petition is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 08, 2025

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