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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 2238/2026, CM APPL. 10798/2026 & CM APPL.
10799/2026
BHARAT BANSALPetitioner

Through: Mr. Sachin Jain and Mr. Mani Bhadra
Jain, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI

.....Respondent

Through: Mr. Sunil Agarwal, SSC, Ms. Monica
Benjamin, Mr. Gibran Naushad, JSCs
and Mr. Rohit Chakraborty, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
17.02.2026

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1. The petitioner has preferred the present writ petition under Article 226 of the Constitution of India, impugning the notice dated 24.06.2025 issued under Section 143(2) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), whereby petitioner's case has been informed to be selected for the scrutiny.

2. Learned counsel for the petitioner relied upon the circulars dated 23.06.2017 and 13.10.2021 and contended that if an assessee's case has been selected for scrutiny, the respondents are required to indicate in the notice that why his/her/its case has been taken up for scrutiny so also the fact that whether the scrutiny is limited or complete (circular dated 23.06.2017).



3. Learned counsel for the petitioner argued that since the impugned notice does not fulfil such requirements, the same is fundamentally barred in the eyes of law.

4. Ms. Monica Benjamin, learned Junior Standing Counsel for the respondent on the other hand argued that the circulars so issued nowhere provide that while issuing the notice under Section 143(2) of the Act of 1961, the reason for taking a case for scrutiny is to be given. She submitted that maybe the first notice dated 24.06.2025 was a general notice but thereafter, a specific notice dated 24.09.2025 under Section 142(1) of the Act of 1961 was issued whereby relevant information so also documents were demanded.

5. Having heard learned counsel for the parties and upon consideration of the material available on record, including the circulars that were relied upon by the learned counsel for the petitioner, we are of the firm opinion that it is not necessary for the Assessing Officer (AO) to indicate as to why an assessee's case has been selected for scrutiny.

6. The scrutiny assessment has been provided in order to address the rigmarole and harassment being faced by the assessee in general and to confine the detailed assessment proceedings to a limited number of assessee.

7. The circulars issued by the CBDT and the Department are only with a view to determine as to which case or category of cases shall be taken up for scrutiny assessment and what shall be the nature of the scrutiny, which in our opinion is totally an inter-Departmental matter.

8. No assessee can as a matter of right ask as to why his case has been taken up for scrutiny. Even before the Court, an assessee cannot make such prayer, unless he is able to demonstrate that there is arbitrariness or



vendetta, behind taking up his case for scrutiny.

9. According to us, the first notice under Section 143(2) of the Act of 1961 is only an intimation to the assessee that his/her case has been selected for scrutiny assessment and during the course of assessment proceedings, the AO is definitely required to issue a specific notice eliciting the necessary information and documents. In the instant case, the AO has exactly done what is expected of him.

10. For the reasons aforesaid, the writ petition is hereby dismissed.

11. Pending applications stand disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 17, 2026/cd