

R.D. Puri vs Assistant Commissioner Of Income Tax ... on 27 March, 2023

Author: Rajiv Shakdher

Bench: Rajiv Shakdher

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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 3871/2023 & CM Nos.15056-57/2023

R.D. PURI

Through: Dr A.M. Singhvi, M
and Mr Sandeep Set
Mr Rishi Agrawala,
Ms Niyati Kohli, M
Agarwal, Mr Ashish
Simran Kohli, Adv

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL
CIRCLE 20 & ANR.

..... Respo
Through: Mr Sanjeev Menon, Standing Cou
for Revenue.

Ms Archana Gaur, Adv. for UO

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% 27.03.2023 [Physical Hearing/Hybrid Hearing (as per request)]

1. This writ petition is directed against the notices dated 29/30.09.2021 issued under Section 153C of the Income Tax Act, 1961 [in short, "Act"].

2. Besides this, challenge is also laid to the show-cause notice dated 23.03.2023.

3. Learned senior counsels i.e., Dr A.M. Singhvi, Mr A.S. Chandhiok and Mr Sandeep Sethi, who appear on behalf of the petitioner, contend that the petitioner was initially proceeded against under the provisions of Section 153A of the Act.

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3.1 It is their contention, that when proceedings under were becoming time-barred, the impugned notices under Section 153C of the Act were issued.

4. We are informed, that proceedings under Section 153A became time barred on 30.09.2021.

5. On being queried, learned senior counsels inform us, that Section 153C proceedings were initiated against the petitioner, based on a search conducted on, one, Mr Rajiv Saxena and Alankit group. It is averred that the search qua Mr Rajiv Saxena was conducted on 30.06.2019, while Alankit group was subjected to search on 18.10.2019.

6. Furthermore, our attention is drawn to the communication dated 26.03.2023. [See Annexure P-18 appended on page 1235 of the case file]. 6.1 Learned senior counsels have drawn our attention to the fact, that this document was digitally signed at 06:02 AM on 26.03.2023. 6.2 We are informed, that the said document was served on the same day, albeit at 08:24 P.M. Via this order, the petitioner's objections were rejected and he was directed to file a reply to the show-cause notice dated 23.03.2023 by today i.e., 27.03.2023.

7. We are told, that it is in these circumstances, that the petitioner had to prepare the writ petition overnight, to move the Court today.

8. Mr Sanjeev Menon, learned standing counsel, who appears on behalf of the respondents/revenue, says that he would like to examine the case papers, and therefore, the matter should be stood over.

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9. Having regard to the fact, that the hearing pursuant to the show-cause notice dated 23.03.2023 is fixed today i.e., 27.03.2023 at 05:00 PM, even while we are called upon to examine the tenability of the impugned action, it is only right that the concerned Assessing Officer be directed to stand over the proceedings beyond the next date fixed in the matter. It is ordered accordingly.

10. We may also note, that the petitioner is being proceeded under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 as well.

11. It appears, that the petitioner has filed a writ action i.e., W.P.(C)No.3816/2023 vis-à-vis proceedings taken out against him under the said Act.

11.1 In the aforesaid writ petition, the coordinate bench has passed an interim order, to the effect that although the proceedings may go on, no final order of assessment will be passed in the matter till the next date of hearing. 11.2 This writ petition is now listed on 27.04.2023.

12. List the above-captioned matter on 29.03.2023.

RAJIV S

TARA VITASTA

MARCH 27, 2023

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