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

+ W.P.(C) 6405/2022 & CM APPL.19411/2022

**INTERGLOBE AVIATION LIMITED** ..... Petitioner

Through: Mr. Mayank Nagi, Advocate with  
Mrs. Husnal Syali Nagi, Mr. Tarun  
Singh and Mr. Pulkit Verma,  
Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10 (1)  
DELHI** ..... Respondent

Through: Mr. Shailendra Singh, Advocate.

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Date of Decision: 28<sup>th</sup> April, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD**

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

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed challenging the notice dated 30<sup>th</sup> March, 2022 issued under Section 148 of the Income Tax Act, 1961 ( for short 'Act'). Petitioner also seeks a direction restraining the Respondent from proceeding with or giving effect to the impugned notice during the pendency of the present writ petition.

2. Learned counsel for the Petitioner states that the Petitioner received notice dated 11<sup>th</sup> March, 2022 under Section 148A(b) which directed the Petitioner to file its response by 17<sup>th</sup> March, 2022. He states that on 17<sup>th</sup>

March, 2022, the Petitioner filed a plea seeking fifteen days additional time to submit its reply. He states that the petitioner proceeded to file its detailed response on 29<sup>th</sup> March, 2022. He contends that in the impugned order dated 30<sup>th</sup> March, 2022 the Revenue has failed to consider the reply dated 29<sup>th</sup> March, 2022 and erroneously noted that no reply had been filed by the Petitioner.

3. Issue notice.

4. Mr. Shailendra Singh, learned counsel accepts notice on behalf of the Respondent. He states that the Petitioner by way of its letter dated 17<sup>th</sup> March, 2022 had sought fifteen days time to respond from the date of the notice i.e. 11<sup>th</sup> March, 2022.

5. Having heard learned counsel for the parties, this Court is of the view that the whole controversy revolves around the request for extension of time made by the Petitioner vide letter dated 17<sup>th</sup> March, 2022. The relevant portion of the said letter is reproduced hereinbelow:-

*“...In this regard, it is humbly submitted that the Assessee requires additional time to respond to the attached notice. Hence, your goodself is requested to allow us 15 days time to respond.*

*(emphasis supplied)”*

6. This Court is of the view that since the Petitioner had sought fifteen days additional time to respond, it would mean fifteen days from 17<sup>th</sup> March, 2022. Consequently, the impugned order dated 30<sup>th</sup> March, 2022 as well as consequential notice dated 30<sup>th</sup> March, 2022 issued under Section 148 of the Act are set aside and the matter is remanded back to the Assessing Officer to consider and decide the petitioner's objections dated 29<sup>th</sup> March, 2022 in accordance with law within eight weeks.

7. With the aforesaid the present writ petition and application stand disposed of. This Court clarifies that it has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.

**MANMOHAN, J**

**SUBRAMONIUM PRASAD, J**

**APRIL 28, 2022**  
**AS**

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