



2025:DHC:6276-DB



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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision : 31.07.2025

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W.P.(C) 4152/2023

ASTERISK INDUSTRIES PRIVATE LIMITED
(FORMERRLY KNOWN AS M/S ASTERISK
INFRA PROJECT PVT LTD)

.....Petitioner

Through: Ms Smriti Sahya and Ms Versha Jha,
Advocates.

versus

CENTRAL BOARD OF DIRECT TAX & ORS.

.....Respondents

Through: Mr. Debesh Panda, SSC, Ms Zehra
Khan Mr. Vikaramaditya Singh, JSC
Ms Ravicha Sharma and Ms.
Nivedita, Advocates for the Revenue

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

V. KAMESWAR RAO, J. (ORAL)

1. This petition relates to the Assessment Year (AY) 2014-15 and has been filed with the following prayers:

“a. Issue a writ of and/or order and/or direction in the nature of Certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing the impugned notice dated 26.06.2021 [now deemed to be notice under section 148A(b)] (referred to as “Annexure P-6”), impugned letters dated 29.07.2022 (referred to as “Annexure P-9”) issued for proceedings under section 148A(b) of the Act, impugned order dated 29.07.2022 passed under section



148A(d) of the Act (referred to as “Annexure P-12”) and the impugned reopening notice dated 29.07.2022 issued under section 148 of the Act (referred to as “Annexure P-13”).

AND

b. Issue a writ/ direction declaring Instruction No.1 dated 11.05.2022 issued by Respondent No.1 (referred to as “Annexure P-8”) as ultra vires, to the extent that the same is contrary to the provisions of section 147-149 and 151 of the Act and in gross and blatant violation of the law laid down by the Hon’ble Supreme Court in the case of UOI & Ashish Agarwal (supra);

c. Issue a writ and/or order and/or direction in the nature of prohibition commanding Respondent No. 2 to forebear from giving effect to and/or taking any steps whatsoever pursuant to and/or in furtherance of the impugned order dated 29.07.2022 and impugned reopening notice under section 148 dated 29.07.2022 issued under section 148 of the Act for the AY 2014-15;”

2. Learned counsel for the petitioner would submit, in view of the settled position of law by the Hon’ble Supreme Court in the case of **Union of India v. Rajeev Bansal : (2024) 469 ITR 46 (SC)**, by this Court in the case of **Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr : 2025:DHC:547-DB** and also of the Hon’ble High Court of Madhya Pradesh in the case of **Sandeep Singh Saluja v. Income Tax Department and Others : 2025:MPHC-IND:19495** and also in view of the factual position which emerges in the petition, the impugned notice dated 29.07.2022 under Section 148 of the Income Tax Act, 1961 is liable to be set aside.

3. The submission of the learned counsel for the Revenue is that the appropriate shall be that the matter be sent back to the Assessing Officer (AO) to enable him to apply his mind on the facts which arises for consideration in this petition and keeping in view the position of law pass appropriate orders.



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4. In fact our attention has been drawn to the order passed by the Hon'ble Supreme Court in the case of *Deputy Commissioner of Income Tax v. Reliance Industries Limited* : SLP(C) Diary No. 56889/2024 decided on 24.02.2025 where a similar procedure has been adopted/directed.
5. If that be so, the petition is disposed of directing the petitioner to submit the chart as has been filed by the petitioner in this writ petition in the Court today, before the AO on the date and time fixed by the AO, to be communicated to the petitioner herein.
6. The AO shall give a hearing to the petitioner and thereafter pass appropriate orders within four weeks, as an outer limit.
7. The petition along with pending application, if any, is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

JULY 31, 2025

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