Alka Agarwal vs Deputy Commissioner of Income Tax Central Circle 28, Delhi & Anr.

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SooperKanoon Citation : sooperkanoon.com/1260650

Court : Delhi

Decided On : Apr-01-2026

Judge : Hon'Ble Mr. Justice Vinod Kumar,Hon'Ble Mr. Justice Dinesh Mehta

Appeal No. : W.P.(C)/4254/2026

Appellant : Alka Agarwal

Respondent : Deputy Commissioner of Income Tax Central Circle 28, Delhi & Anr.

Advocate for Pet/Ap. : Mr. Sumit Lalchandani, Ms. Ananya Kapoor, Mr. Utkarsa Gupta, Mr. Gaurav Gupta, Mr. Shivendra Singh, Mr. Yojit Pareek, Mr. Surya Jindal

Judgement :

* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 4254/2026, CM APPL. 20672/2026, CM APPL. 20673/2026

ALKA AGARWAL

.....Petitioner Through: Mr. Sumit Lalchandani, Ms Ananya Kapoor and Mr. Utkarsa Gupta, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL

CIRCLE 28, DELHI & ANR.

.....Respondent Through: Mr. Gaurav Gupta, SSC with Mr. Shivendra Singh, JSC, Mr. Yojit Pareek, JSC and Mr. Surya Jindal, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% 01.04.2026

1. By way of the present writ petition, the petitioner has challenged the

reassessment order dated 27.02.2026 passed by the respondent under Section 147 read with Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as the Act of 1961).

2. Mr. Sumit Lalchandani, learned counsel for petitioner at the outset

argued that the impugned order is not only contrary to the principles of natural justice but is also against the settled legal position, including the

judgment of Honble the Supreme Court in the case of Union of India v.

Rajeev Bansal: 2024 INSC 754.

3. Mr. Gaurav Gupta, learned Senior Standing Counsel accepted that the

assessee seems to have filed a reply on 27.02.2026 however the assessment

order came to be passed on very same day and may be because of

inadvertence or communication gap, the order came to be passed without considering petitioners reply.

4. In view of the facts noted above, we set aside the impugned order

dated 27.02.2026 and consequential proceedings and remand the matter back to the AO. The Assessing officer shall consider petitioners reply dated 27.02.2026 in accordance with law, including petitioners objection in the light of judgment of Honble the Supreme Court in the case of Rajeev Bansal (supra) and pass a fresh order within a period of eight weeks from today.

5. In case the petitioner prays for personal opportunity of hearing, the

AO shall give the same to the petitioner.

6. Petition allowed accordingly, CM APPL. 20672/2026 and CM APPL.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 1, 2026/dd