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

\# **CNR No. DLHC010368692026**

\+ W.P.(C) 11466/2026

KUMAR SANTOSH .....Petitioner

Through: Mr. Rajesh Mahna, Mr. Ramanand Roy, Mr. Vikram Kakar and Mr. Mayank Kotus, Advs.

versus

PR COMMISSIONER OF INCOME TAX & ORS. .....Respondents

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

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 11.08.2026

CM APPL. 53092/2026 (for exemption)

1. Allowed, subject to all just exceptions. Application stands disposed of.

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2. Learned counsel for the petitioner submitted that the reason for which the reassessment proceedings under Section 148 of the Income Tax, 1961 (*hereinafter referred to as 'the Act of 1961'*) were initiated against the petitioner were, insurance commission amounting to Rs. 90,64,748/- received from IFFCO-Tokio General Insurance Company Ltd., which has duly been reflected in petitioner's return of income and in spite of the fact that petitioner

has given satisfactory reply, the Assessing Officer (*hereinafter referred to as 'AO'*) has passed impugned order under Section 148A(3) of the Act of 1961 and issued notice under Section 148 of the Act of 1961 on 29.06.2026 and decided to continue with the proceedings.

3. Mr. Gaurav Gupta, learned Senior Standing Counsel for the Department pointed towards page no. 122 and submits that it gives reference of material relied upon – verification detail attached, which document has not been attached by the petitioner.

4. Learned counsel for the petitioner at this juncture asserted that he has not received any document apart from the annexure which the petitioner has enclosed being page no. 121 & 122 of the writ petition.

5. Issue notice.

6. Mr. Gaurav Gupta, learned Senior Standing Counsel for the Department accepts notice and prays for and is granted four weeks' time to file reply.

7. Rejoinder, if any, be filed within a period of four weeks thereafter.

8. List this case on 26.11.2026.

9. Meanwhile, the proceedings in furtherance of the notice dated 29.06.2026 issued under Section 148 of the Act of 1961 shall remain stayed.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 11, 2026/*sds*