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

\# **CNR No. DLHC011106062025**

\+ W.P.(C) 9080/2026, CM APPL. 42635/2026 & CM APPL. 42636/2026

DISH INFRA SERVICES PRIVATE LIMITED .....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr.Vivek Sarin, Ms. Divyanshi Singh & Ms.Nandita Singhal, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 7-1, DELHI AND ORS. .....Respondents

Through: Mr. Vipul Agrawal, SSC with Ms. Sakshi Shairwal, JSC, Mr. Gaoraang Ranjan & Ms. Harshita Kotru, Advs.

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

O R D E R

% **10.08.2026**

W.P.(C) 9080/2026 & CM APPL. 42634/2026 ***(Stay)***

1. Mr. S. Ganesh, learned Senior Counsel, invited Court's attention towards the contents of the notice dated 26.03.2025, issued under Section 148A(1) of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961')* and pointed out that the Assessing Officer (AO) has sought to initiate proceedings against the petitioner on three counts:

(i) That reversal of Input Tax Credit of Rs. 15.76 Crores with respect to invoice raised by M/s Interria Multibiz Pvt. Ltd. are doubtful in nature;

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(ii) That the petitioner has entered into bogus transaction of Rs 36.52 Crores with M/s One Point One Solutions Pvt. Ltd. (OPOS) for availing Input Tax Credit;

(iii) That the depreciation of Rs. 443.26 Crores on purchase of goodwill of Rs 1,773 Crores claimed by the petitioner is not allowable.

2. While maintaining that as the assessee has neither claimed it as revenue expenditure nor as depreciation, it is a revenue neutral payment, learned Senior Counsel pointed out that so far as the first ground is concerned, even the GST Authorities have not completed their enquiry as is evident from the dissemination report dated 02.01.2025,.

3. In relation to item no. (ii), *viz.*, alleged unexplained purchase amounting Rs. 36.52 Crores, learned Senior Counsel invited Court's attention towards the GST Authorities' report and submitted that petitioner's name does not find mention in the Six firms with whom said M/s One Point One Solutions Pvt. Ltd. had allegedly transacted dubiously.

4. In relation to the issue of goodwill (third issue), learned Senior Counsel argued that firstly, the point raised by the AO is untenable in law and such debatable issue cannot be a reason for initiating proceedings under Section 148 of the Act of 1961 and secondly the proceedings have been triggered on the basis of audit objection, whereas explanation 1 to Section 148 was inserted w.e.f. 01.04.2021, whereby audit objection has been included in the expression "information" and the Assessment Year in question is prior to such period (2019-20).

5. Mr. Vipul Agarwal, learned Senior Standing Counsel, on the other

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hand, argued that on the basis of the reasons given in the notice under Section 148A(1) of the Act of 1961, the Assessing Officer's act of proceedings against the petitioner cannot be alleged to be without jurisdiction.

6. He submitted that simply because the GST Authorities have not taken a final view of the transactions mentioned at I and II, it cannot be said with certitude that the petitioner has not indulged in dubious transactions.

7. In relation to the arguments advanced by learned Senior Counsel about goodwill, Mr. Vipul Agarwal contended that the audit objection has been included in the ambit of expression "information" maybe w.e.f. 01.04.2021 but since it is an explanation, the same would apply to the facts of the present case as well, because the AO had initiated the proceedings after insertion of the explanation on 01.04.2021.

8. Having heard learned counsel for the parties, we are of the view that the matter requires consideration, particularly because *qua* first transaction, even the GST Authorities have not given their final view of the matter and as claimed by the petitioner, it has neither claimed depreciation nor has claimed it as a revenue expenditure nor any input tax credit.

9. So far as second issue is concerned, on the basis of material available on record, we find that the petitioner's name does not find mentioned in the list of persons, who reportedly have transacted with M/s One Point One Solutions Pvt. Ltd.

10. The issue of goodwill may or may not be a reason to initiate proceedings under Section 148A of the Act of 1961, but we are of the view that whether audit objection can constitute an "information" and proceedings under Section 148 of the Act of 1961 can be initiated for a period prior to 01.04.2021 are seminal questions to be determined by this Court, so as to

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settle the legal position and further because this issue is of larger legal implication. That apart mode or manner in which the goodwill was acquired is immaterial, since the goodwill itself as has been treated intangible asset, prior to its specific exclusion w.e.f. 01.04.2021.

11. Issue notice. Mr. Vipul Agarwal, learned Senior Standing Counsel, accepts notice.

12. List this case on 01.12.2026.

13. Meanwhile, proceedings in furtherance of the impugned order dated 29.06.2025 and notice of even date issued under Section 148 of the Act of 1961 shall remain stayed.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

AUGUST 10, 2026/*nk*

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