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

+ W.P.(C) 6482/2022 & CM APPL.19664/2022

BHARAT HEAVY ELECTRICALS LTD. .... Petitioner

Through: Mr. Piyush Kaushik, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX -1, DELHI &  
ANR. .... Respondents

Through: Mr. Sanjay Kumar, Advocate with  
Ms. Easha Kadian, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE DINESH KUMAR SHARMA**

**ORDER**

% **25.04.2022**

Present writ petition has been filed challenging the order dated 31<sup>st</sup> March, 2022 passed under Section 148A(d) and notice dated 31<sup>st</sup> March, 2022 under Section 148 of the Income Tax Act, 1961 (for short the 'Act') for the Assessment Year 2018-19.

Learned counsel for the petitioner states that Petitioner is a reputed PSU which has been awarded 'Maharatna' status in the past. He further states that the petitioner is under the direction supervision of Union Government and has strict internal controls. He states that the Petitioner had filed returned income of Rs.1,707/- crores for the Assessment Year 2018-19.)

He also states that the Petitioner is subject to dual audit under the Companies Act as well as by CAG and has been given a clean chit for the

Assessment Year 2018-19. He also emphasises that complete scrutiny assessment had been done in the case of petitioner for the relevant Assessment Year.

Issue notice.

Mr. Sanjay Kumar, learned counsel accepts notice on behalf of the Respondents. He prays for and is permitted to file a counter affidavit within four weeks. Rejoinder affidavit, if any, be filed before the next date of hearing.

List on 3<sup>rd</sup> November, 2022.

Keeping in view the aforesaid, this Court is of the view that it is highly unlikely that the petitioner would be engaged in input tax credit fraud as alleged by the Respondents. Accordingly, till further orders, no action shall be taken in pursuance to the impugned order and notice dated 31<sup>st</sup> March, 2022.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**APRIL 25, 2022**  
**AS**