2026:DHC:65-DB

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

% *Date of decision: 5th January, 2026.*

\+ W.P.(C) 22/2026

VEENA ARORA .....Petitioner

Through: Dr. Prince Mohan Sinha, Mr. Rajeev Deora, Mr. Shiv Nath Bind, Advs.

versus

COMMISSIONER INCOME TAX - 12 DELHI & ANR.

.....Respondents

Through: Mr. Indruj Singh Rai, Sr. Standing Counsel with Mr. Sanjeev Menon, Mr. Rahul Singh, Mr. Gaurav Kumar, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

JUDGMENT

DINESH MEHTA, J. (*Oral*)

1. By way of present writ petition, the petitioner has challenged notice under Section 148 of Income Tax Act, 1961 issued on 28.03.2025.

2. Learned counsel for the petitioner argued that the impugned notice is arbitrary and without any basis.

3. Inviting Court's attention towards Annexure A-2 appended to the aforesaid notice, he asserted that except for the excel sheet, which was found at premises of 'Bhutani Infra Group and Associates' in which the petitioner's name reflecting a cash transaction of Rs.7,97,991/- was mentioned, there is no other material. It was argued that unless the Assessing Officer is able to establish a link of the petitioner with that transaction or is able to bring on record any other incriminating material, he cannot proceed against the petitioner.

4. During the course of submissions, pursuant to Court's query, learned counsel admitted the factum of petitioner's purchasing a flat from said group. He, nevertheless, argued that simply because the petitioner had purchased a flat from the said builder, reassessment proceeding against her cannot be initiated.

5. Having heard, learned counsel for the petitioner, we are of the considered view that the material, which has been relied upon by the Assessing Officer, is enough to infer escapement of income of the petitioner-assessee in the relevant assessment year. Language of section 148 of the Income Tax Act after 01.04.2021, does not even require recording reason to believe much less possession of information or evidence.

6. Be that as it may. It is for the petitioner to satisfy the concerned authority that the basis is erroneous or that she has no nexus with the amount, which has been shown by the said Bhutani Infra Group and Associates.

7. The notice cannot be said to be without jurisdiction or otherwise void.

8. Hence, the writ petition is dismissed.

9. Needless to mention that any observations made herein may not influence or affect the rights of either of the parties and the petitioner shall be free to put up her case before the respondents in accordance with law.

DINESH MEHTA
(JUDGE)

VINOD KUMAR
(JUDGE)

JANUARY 5, 2026/ck