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

+ W.P.(C) 5065/2026 CM APPL. 24820/2026 CM APPL. 24852/2026  
ASRO ARCADE

.....Petitioner

Through: Mr. Mukesh Chand and Mr. Keshav  
Rai, Advs.

versus

THE INCOME TAX OFFICER, WARD NO.- 44(1)

.....Respondent

Through: Mr. Sunil Aggarwal, Sr SC with Ms  
Monica Benjamin, Mr. Gibran  
Naushad, JSCs, Mr. Rohit  
Chakraborty and Ms Nancy Jain,  
Advs.

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

**ORDER**  
**16.04.2026**

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1. By way of the present writ petition, the petitioner has challenged the assessment order dated 18.03.2026 for Assessment Year 2022-2023 that was passed under Section 147 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*).



2. The only premise on which the petition is founded, is that prior to passing of the impugned assessment order, the notice (dated 31.08.2024) which was issued under Section 148 of the Act 1961 to the petitioner did not have the signature of the Assessing Officer (AO).
3. Relying upon the provision of Section 282A of the Act of 1961, learned counsel argued that unless a notice is signed by the issuing authority, it cannot be said to be a valid notice.
4. Learned counsel argued that since the genesis of the proceedings is an unsigned and illegal notice, the impugned assessment order is void and without jurisdiction and is liable to be quashed.
5. Ms Monica Benjamin, learned Junior Standing Counsel for the Department invited Court's attention towards the sub-Section (2) of Section 282A of the Act of 1961 and submitted that since the impugned notice bears the name and designation of the issuing officer [Prabal Gupta, WARD 44(1), Delhi], the same is in accordance with the statutory provision.
6. She also argued that the petitioner had not taken any objection about purported irregularity in the impugned notice before the AO and therefore, such objection (though not sustainable in the eye of law) cannot be allowed to be raised for the first time before this Court that too at such a belated stage, when the petitioner had already suffered an assessment order.
7. Learned counsel for the petitioner, in rejoinder, relied upon the judgment of Madhya Pradesh High Court dated 17.04.1982 passed in the case of **Umashankar Mishra v. Commissioner of Income-tax** reported in [1982] 11 Taxman 75 (MP) and the judgment of Hon'ble the Supreme Court dated 15.10.1958 rendered in the case of **Y. Narayana Chetty v. Income-Tax Officer** reported in [1959] 35 ITR 388 (SC).



8. Heard learned counsel for the parties.
9. The scan copy of the impugned notice dated 31.08.2024 is pasted hereinfra :

|   |                        |  |   |
|---|------------------------|--|---|
|    |                        | <b>GOVERNMENT OF INDIA<br/>MINISTRY OF FINANCE<br/>INCOME TAX DEPARTMENT<br/>OFFICE OF THE INCOME TAX<br/>OFFICER<br/>WARD 44(1), DELHI/</b> |   |
| To,<br><b>ASRO ARCADE<br/>RZF-14 SADH NAGAR , STREET NO-42A PALAM<br/>COLONY<br/>DELHI 110045 , Delhi<br/>India</b>   |                        |  |   |
| <b>PAN:</b><br>ABBFA2244C   | <b>A.Y:</b><br>2022-23 | <b>Dated:</b><br>31/08/2024  | <b>DIN &amp; Notice No:</b><br>ITBA/AST/S/148_1/2024-25/1068234108(1) |
| <b><u>Notice under section 148 of the Income-tax Act,1961</u></b>   |                        |  |   |
| Sir/Madam/ M/s.   |                        |  |   |
| <ul style="list-style-type: none"><li>• I have information that a search was initiated under section 132 of the Act in your case or in the case of the person in respect of which you are the assessable under the Act on the date 13/03/2024.</li><li>• I am satisfied, with the approval of Principal Commissioner or Commissioner, that books of accounts or documents, seized or requisitioned under section 132 or section 132A of the Act in case of <b>BADSHAH</b> pertains or pertain to, or any information contained therein, relate to you or the person in respect of which you are assessable under the Act.</li></ul> |                        |  |   |
| This notice is being issued after obtaining the prior approval of the <b>PCIT, Delhi-15</b> accorded on date <b>31-AUG-24</b> vide Reference No. <b>10000065532966</b> and <b>annexed</b> herewith.   |                        |  |   |
| 2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year <b>2022-23</b> and I, hereby, require you to furnish, within a period of three months from the end of month in which this notice is issued, a return in the prescribed form for the Assessment Year <b>2022-23</b> .   |                        |  |   |
| <b>Note:</b> - Please note that any return of income, required to be furnished by you under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139 of the Act. (Proviso 3 to Section 148)  |                        |  |   |
| PRABAL GUPTA<br>WARD 44(1), DELHI/  |                        |  |   |
| (In case the document is digitally signed please  |                        |  |   |
| <small>Note: If digitally signed, the date of digital signature may be taken as date of document.<br/>CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002<br/>Email: DELHI.IT044.1@INCOMETAX.GOV.IN.</small>  |                        |  |   |
| <small>Note:- The website address of the e-filing portal has been changed from <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> to <a href="http://www.incometax.gov.in">www.incometax.gov.in</a>.<br/>* DIN- Document identification No.</small>   |                        |  |   |

10. A simple look at the above notice reveals that it bears the name and designation of the issuing authority. According to us, the same falls within the ambit of sub-Section (2) of Section 282A of the Act 1961, which

*This is a digitally signed order.*

*The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.*

*The Order is downloaded from the DHC Server on 20/04/2026 at 14:10:46*



provision reads thus :

*“(2) Every notice or other document to be issued, served or given for the purposes of this Act by any income tax authority, shall be deemed to be authenticated if the name and office of a designated income-tax authority is printed, stamped or otherwise written thereon.”*

11. Since the name and the designation of the issuing officer has been mentioned, according to us, no signature is necessary. In the present era, when computer generated notice(s) and order(s) are being issued, the inscription of name(s) and the designation(s) is enough, as no digital document can bear the signature.

12. May be a digital signature is a proper course, but since sub section (2) of Section 282A of the Act of 1961 does not enjoin upon the issuing authority to affix digital signature, we are of view that there is no irregularity worth the name in the notice under consideration. Because, in any case name and designation as required under Section 282A(2) of the Act of 1961 has been mentioned.

13. So far as the judgments relied upon by learned counsel for the petitioner are concerned, the same are of years 1982 and 1991, when the computers and electronically generated documents were not in vogue. The law, commerce and procedures are ever evolving; the judgment of years 1982 and 1991 on the issue in hand cannot be a guiding force in the present digital era.

14. The writ petition merits rejection, which we hereby do.

15. Considering that the petitioner has been pursuing the present writ petition (which was filed on 08.04.2026) the Appellate Authority shall



consider the time consumed in pursuing the present writ petition (from 08.04.2026, till 16.04.2026) in accordance with law.

16. With these observations, the petition along with pending applications is dismissed.

**DINESH MEHTA, J**

**VINOD KUMAR, J**

**APRIL 16, 2026/ddd**