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

CNR No. DLHC010420122026

+ **W.P.(C) 12953/2026, CM APPL. 60237/2026 & CM APPL. 60238/2026**

GLANCE INMOBI PTE LTD.

.....Petitioner

Through: Mr. T. Suryanarayan and Mr. Kunal Verma, Senior Advocate with Ms Swati Mishra and Ms. Bhanu Thakur, Advocates.

versus

THE ASSISTANT COMMISSIONER OF INCOME-TAX & ANR.

.....Respondents

Through: Mr. Siddhartha Sinha, Senior Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **14.09.2026**

1. By way of the present writ petition filed under Article 226 of the Constitution of India, 1950, the petitioner has challenged the proceedings which have been initiated against it, under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as '*the Act of 1961*').

2. Mr. T. Suryanarayan, learned Senior Counsel for the petitioner invited the Court's attention towards the notice dated 27.03.2026 issued under Section 148A(1) of the Act of 1961 and pointed out that the first jurisdictional notice was issued for Assessment Year (AY) 2021-22 to the petitioner and the annexure enclosed alongwith the said notice shows that the notice is based on the details of Form 15CA, being tax deducted at source by the petitioner from the remittance made to various entities situated outside India during FY



2021-22.

3. He submitted that in response to the above notice dated 27.03.2026, the petitioner objected to the proceedings *vide* its reply dated 22.06.2026 while asserting that the allegation of the Assessing Officer (hereinafter referred to as 'AO') that income amounting to Rs. 14,11,86,727/- has escaped assessment for Assessment Year (AY) 2021-22, is factually incorrect, inasmuch as the transactions mentioned in the annexure to the notice, pertained to FY 2021-22 (AY 2022-23) and not to AY 2021-22.

4. Learned Senior Counsel for the petitioner argued that despite the above fact being brought to the notice of the AO and the discrepancy being pointed out, the AO did not drop the proceedings and vindictively rejected the petitioner's objections and proceeded to issue notice under Section 148 of the Act of 1961.

5. Mr. Siddhartha Sinha, learned Senior Standing Counsel for the respondents could not dispute the aforesaid position of facts and law, though he submitted that the petitioner may file its return and produce books of account before the AO to satisfy that no income has escaped assessment.

6. Heard learned Counsel for the parties.

7. Learned Senior Counsel for the petitioner, on instructions, asserted that all the transactions mentioned in the annexure to the notice under Section 148A(1) of the Act of 1961 relate to FY 2021-22 (AY 2022-23).

8. Indisputably, the jurisdictional notice dated 27.03.2026 has been issued for AY 2021-22, whereas the transactions mentioned in the annexure to the notice relate to the period between 01.04.2021 and 31.03.2022, i.e., FY 2021-22, and obviously not to AY 2021-22. Since the transactions mentioned in the annexure to the notice do not relate to AY 2021-22, the order impugned



dated 29.06.2026 is clearly contrary to the facts and law involved in the present case.

9. The AO has proceeded with a pre-determined mind and the impugned order suffers from a manifest and apparent error on the face of the record. The same is, thus liable to be quashed and set aside.

10. We, therefore, set aside the order impugned dated 29.06.2026 passed by the AO under Section 148A(3) of the Act of 1961. The consequential notice dated 29.06.2026 issued under Section 148 of the Act of 1961, being founded on the said order is also quashed.

11. While doing so, we make it clear that the AO shall be at liberty to issue a fresh notice under Section 148A(1) of the Act of 1961 for the applicable AY, if he proposes to proceed against the petitioner in relation to the transactions mentioned in Form 15CA for FY 2021-22 or on to any other information relevant to the AY 2021-22 in accordance with law, subject of course to the limitation provided under Section 149 of the Act of 1961.

12. Accordingly, the present petition is allowed. Pending applications stand disposed of.

DINESH MEHTA, J.

RAJNEESH KUMAR GUPTA, J.

SEPTEMBER 14, 2026/nd