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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\# **CNR No. DLHC010082642026**

\+ W.P.(C) 2992/2026, CM APPL. 14453/2026 & CM APPL. 14454/2026

MRS NEERU SEHGAL .....Petitioner

Through: Mr. Upvan Gupta, Adv.

versus

THE PRINCIPAL COMMISSIONER OF INCOME TAX 15, NEW DELHI & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC and Ms. Priya Sarkar, JSC with Mr. Gaurav Kumar and Mr. Prateek Bhati, Advs. for Revenue.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VIMAL KUMAR YADAV

O R D E R

% **01.09.2026**

1. By way of present writ petition, the petitioner has challenged the notice dated 31.08.2024 issued under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) on various grounds, including the ground that for the very same reason and in respect of the very same transaction, proceedings under Section 148 of the Act of 1961 were earlier initiated vide notice dated 30.03.2024 and culminated in an assessment order dated 31.03.2025.

2. Mr. Indruj Singh Rai, learned Senior Standing Counsel for the respondents could not dispute the aforesaid position of fact and law. He,

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however, submitted that the petition suffers from delay and laches.

3. Having heard learned counsel for the parties and on perusing the record, we have no iota of doubt that the impugned notice dated 31.08.2024 relates to the very same transaction, for which proceedings against the petitioner had been taken up by the Assessing Officer (AO) and the same had led to assessment order dated 31.03.2025.

4. So far as the question of delay is concerned, we find that the impugned notice is fundamentally void and without jurisdiction, and the petition has been filed within 18 months, the delay is thus not substantial to be fatal to the petition's maintainability.

5. Furthermore, the impugned notice is beyond the scope of Section 148 of the Act of 1961, as the income has not escaped assessment, for it had already been brought to tax by way of above referred assessment order dated 31.03.2025. The impugned notice thus, seeks to tax the very same income, which has been taxed or was sought to be taxed. The notice is therefore, clearly illegal and liable to be quashed.

6. The writ petition is allowed. The impugned notice dated 31.08.2024 is hereby quashed.

7. Pending application(s) also stand disposed of.

DINESH MEHTA, J.

VIMAL KUMAR YADAV, J.

SEPTEMBER 01, 2026/*sds*

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