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

\+ W.P.(C) 7584/2021

CADENCE REAL ESTATES PRIVATE LIMITED ..... Petitioner

Through Ms. Kavita Jha, Advocate with Mr. Himanshu Aggarwal and Mr. Udit Naresh, Advocates.

versus

ACIT/DCIT & ORS. ..... Respondents

Through Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Vipul Agrawal and Mr. Parth Senwal, Advs.

% Date of Decision: 30th March, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

J U D G M E N T

MANMOHAN, J (Oral):

CM APPL.15682/2022

1. Present application has been filed by the respondents-applicants seeking clarification of the judgment dated 15th December, 2021 passed in W.P.(C) 7584/2021 to the extent that the aforesaid judgment is not applicable to the re-assessment notice dated 31st March, 2021 issued under Section 148 of the Income Tax Act, 1961 in respect of re-assessment proceedings for the Assessment Year 2015-16.

2. Learned counsel for the respondents-applicants states that inadvertently the factum of issuance of notice dated 31st March, 2021 for the Assessment Year 2015-16 was not brought to the notice of this Court by either of the parties.

3. Issue notice. Ms. Kavita Jha, learned counsel accepts notice on behalf of the non-applicant/petitioner.

4. Admittedly, vide judgment dated 15th December, 2021 the Court had quashed the notices under Section 148 of the Act issued on or after 1st April, 2021 on the ground that the respondents had not followed the mandatory procedure laid down in the Finance Act, 2021.

5. Consequently, notices issued prior to 1st April, 2021 were not quashed. With the aforesaid clarification, the present application stands disposed of.

MANMOHAN, J

DINESH KUMAR SHARMA, J

MARCH 30, 2022
AS