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

\+ W.P.(C) 8196/2021

DEEPAK AGARWAL ..... Petitioner

Through Mr. Sushil K. Tekriwal with Dr. Mamta Tekriwal, Advs.

versus

UNION OF INDIA AND ORS. & ORS. ..... Respondents

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

% Date of Decision: 29th March, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE MANOJ KUMAR OHRI

J U D G M E N T

MANMOHAN, J (Oral):

CM APPL.15315/2022

1. Present application has been filed by the respondents-applicants seeking clarification of the judgment dated 15th December, 2021 passed in W.P.(C) 6176/2021 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 2013-14.

2. Learned counsel for the respondent-applicant states that inadvertently the factum of issuance of notice dated 31st March, 2021 for the Assessment

Year 2013-14 was not brought to the notice of this Court by either of the parties.

3. Issue notice. Dr. Mamta Tekriwal, learned counsel accepts notice on behalf of the non-applicants/petitioners. She prays for an adjournment.

4. However, keeping in view the fact that the matter is getting time barred on 31st March, 2022 and the applicants only seek clarification of the judgment dated 15th December, 2021 passed by this Court, the request for adjournment is declined.

5. 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.

6. Consequently, notices issued prior to 1st April, 2021 were not quashed.

7. With the aforesaid clarification, the present application stands disposed of.

MANMOHAN, J

MANOJ KUMAR OHRI, J

MARCH 29, 2022
AS