2023:DHC:9457-DB

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

% ***Decision delivered on: 19.12.2023***

\+ **W.P.(C) 8027/2023 & CM APPL. 30857/2023**

NAVNEET KAUR KOCHHAR ..... Petitioner

Through: Mr Rajeev Sharma, Adv.

versus

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

Through: Mr Kunal Sharma, Sr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. The record shows that notice in the writ petition was issued on 01.06.2023. Furthermore, the respondents/revenue were also directed to file a counter-affidavit within four (4) weeks.

2. Despite this, a counter-affidavit has not been filed in the matter.

3. The substantive prayer made in the writ petition is as follows:

> "*issue a writ of certiorari or prohibition or mandamus or any other appropriate writ, order or direction quashing the letter dated 11.10.2022 with reference to supplying information/material relied upon w.r.t re-opening of assessment under section 147/148 of the Income Tax Act, 1961 issued by Respondent No.4, order dated 09.12.2022 under Section 148A of the Act issued by Respondent No.4, notice dated 09.12.2022 under Section 148 of the Act issued by Respondent No.4, consequent initiation of reassessment proceedings by Respondent No.4 under Section 148 of the Act for the Assessment Year:2017-18, DIN intimation letter dated*

> *25.07.2022, prior approval purportedly granted by Respondent No.3 before issuing the impugned order dated 09.12.2022 under Section 148A & before issuance ofthe impugned notice dated 09.12.2022 under Section 148 of the Act and all proceedings/actions consequent to the initiation of reassessment proceedings for the A.Y. 2017-18; and...*"

4. As would be evident from the prayer clause extracted hereinabove, the instant writ action concerns Assessment Year (AY) 2017-18.

5. Furthermore, the record shows that, according to the Assessing Officer (AO), the income that was otherwise liable to be taxed, which had purportedly escaped assessment, amounted to Rs. 28,79,000/-.

5.1 The limitation vis-à-vis this assessment year, having regard to the quantum of the alleged escaped income, was to end on 31.03.2021.

6. Concededly, the petitioner was issued a notice dated 31.03.2021 under Section 148 of the Income-tax Act, 1961 [in short, "Act"]. The notice was dispatched on 09.04.2021.

7. Given this position, the reassessment proceedings, in our view, were bad in law. [*See* ***Ganesh Dass Khanna v. ITO and Anr***, 2023:DHC:8187-DB].

8. Accordingly, the prayer made in the writ petition is allowed.

9. The impugned notices under Sections 148A and 148 of the Act are quashed.

RAJIV SHAKDHER, J.

GIRISH KATHPALIA, J.

DECEMBER 19, 2023/RY