IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

202

1. CWP-18032-2024
Decided on : 19.10.2024

KULWANT SINGH
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

2. CWP-18235-2022
WINSOME TEXTILE INDUSTRIES LIMITED
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS
. . . RESPONDENT(S)

3. CWP-18353-2022
RAJAN KAKKAR
. . . PETITIONER(S)
V/S
PR. COMMISSIONER OF INCOME TAX AND ANR
. . . RESPONDENT(S)

4. CWP-18505-2022
NAVJOT SINGH WALIA
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

5. CWP-18554-2022
KAMLESH
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

6. CWP-18876-2022
RADHA MOHAN MISHRA
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS
. . . RESPONDENT(S)

7. CWP-18890-2022
RADHA MOHAN MISHRA
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS
. . . RESPONDENT(S)

8. CWP-18894-2022

BSS REAL ESTATE PRIVATE LIMITED

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

9. CWP-19196-2022

SANGITA SYNGHAL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

10. CWP-19199-2022

SANGITA SYNGHAL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

11. CWP-19259-2022

ASHISH GARG

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES, NEW DELHI AND ORS.

. . . RESPONDENT(S)

12. CWP-19262-2022

SANGITA SYNGHAL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

12-A. CWP-19639-2022

CHANDER MOHAN GUPTA

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

13. CWP-19654-2022

HARI SINGH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

14. CWP-19674-2022

GURCHARAN SINGH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

15. CWP-19685-2022

PAVITPAL SINGH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

16. CWP-19791-2022

PREM SINGH

. . . PETITIONER(S)

V/S

UOI AND ORS.

. . . RESPONDENT(S)

17. CWP-19921-2022

SONAM KASERA

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

18. CWP-19944-2022

DURGA RICE MILLS

. . . PETITIONER(S)

V/S

CBDT AND ORS

. . . RESPONDENT(S)

19. CWP-19970-2022

AGGARWAL FOODS

. . . PETITIONER(S)

V/S

CBDT AND ORS

. . . RESPONDENT(S)

20. CWP-20359-2022

LALITA BANSAL

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

21. CWP-20363-2022

SHOBHA GUPTA

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

22. CWP-20516-2022

SUNIL KUMAR GOYAL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

23. CWP-20576-2022

RAMA KRISHNA RICE MILLS

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

24. CWP-20624-2022

RAMA KRISHNA RICE MILLS

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

25. CWP-20658-2022

RED CHILLI INTERNATIONAL SALES

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

26. CWP-20660-2022

UBBER BUILDCON PRIVATE LIMITED

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

27. CWP-20662-2022

VEENA GARG

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

28. CWP-20867-2022

RAMESH CHANDER DUREJA

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

29. CWP-20880-2022

JAGDISH DHAWAN

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

30. CWP-20894-2022

SUSHIL AGGARWAL

... PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

... RESPONDENT(S)

31. CWP-21185-2022

MALKEET KAUR

... PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

... RESPONDENT(S)

32. CWP-21382-2022

DINESH JAIN

... PETITIONER(S)

V/S

PR. CHIEF COMMISSIONER OF INCOME TAX AND ANR

... RESPONDENT(S)

33. CWP-21571-2022

MOHIT MITTAL

... PETITIONER(S)

V/S

INCOME TAX OFFICER

... RESPONDENT(S)

34. CWP-21654-2022

SANJEEV GARG

... PETITIONER(S)

V/S

CBDT AND ORS

... RESPONDENT(S)

35. CWP-22307-2022

KAMADGIRI STEELS PVT LTD

... PETITIONER(S)

V/S

INCOME TAX OFFICER

... RESPONDENT(S)

36. CWP-22332-2022

CHANDAN BALA JAIN

... PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

... RESPONDENT(S)

37. CWP-22338-2022

CHANDAN BALA JAIN

... PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

38. CWP-23582-2022

RAMA RICE AND GENERAL MILLS

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

39. CWP-23706-2022

GURINDER SINGH

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

40. CWP-23764-2022

PLATINUM SALES

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

41. CWP-23951-2022

DURGA RICE MILLS

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

42. CWP-23972-2022

MANDEEP SINGH @ MANDEEP OBEROI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

43. CWP-24349-2022

BERKELEY MOTORS LIMITED

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

44. CWP-24631-2022

RISHABH FOUR WHEELERS PVT. LTD.

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

45. CWP-25923-2022

BHAVUK GOEL C/O M/S MAHAVIR RICE MILLS,
DERA GAMA ROAD ASSANDH, KARNAL

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

46. CWP-26679-2022

ASHISH VERMA

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER, WARD 1, PANIPAT

. . . RESPONDENT(S)

47. CWP-27319-2022

DEEPAK GARG

. . . PETITIONER(S)

V/S

PR. COMMISSIONER OF INCOME TAX AND ORS.

. . . RESPONDENT(S)

48. CWP-18415-2022

RAJAN KAKKAR

. . . PETITIONER(S)

V/S

PR. COMMISSIONER OF INCOME TAX AND ANR

. . . RESPONDENT(S)

49. CWP-20664-2022

R D RICE AND GENERAL MILLS

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

50. CWP-21175-2022

NECTAR LIFESCIENCES LIMITED

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

51. CWP-21183-2022

INDER JEET KAUR

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

52. CWP-27761-2022

SHUKLA RANI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

53. CWP-24073-2022 (O&M)

NISHA GARG

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

54. CWP-24081-2022

ISHWAR GARG

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

55. CWP-24091-2022

AGGARWAL FOODS

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

56. CWP-28431-2022

PIYUSH SHARMA

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER WARD 2(1), FARIDABAD AND ORS.

. . . RESPONDENT(S)

57. CWP-28442-2022

KAMAL METALS PRIVATE LIMITED

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER WARD 2(1) AMRITSAR AND ANR.

. . . RESPONDENT(S)

58. CWP-28527-2022

JAGDEEP KAUR BHATIA

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

59. CWP-28692-2022

IND SWIFT LABORATORIES LTD

. . . PETITIONER(S)

V/S

DEPUTY COMMISSIONER OF INCOME TAX AND ORS

. . . RESPONDENT(S)

60. CWP-28693-2022

IND SWIFT LABORATORIES LTD

. . . PETITIONER(S)

V/S

DEPUTY COMMISSIONER OF INCOME TAX AND ORS

. . . RESPONDENT(S)

61. CWP-29069-2022

RATTANDEEP SINGH SWANI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

62. CWP-29227-2022

SURYA RICE AND GENERAL MILLS

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

63. CWP-1795-2023

VIDYA CHHABRA

. . . PETITIONER(S)

V/S

PR. COMMISSIONER OF INCOME TAX AND ORS

. . . RESPONDENT(S)

64. CWP-1918-2023

MAHAKALI CAPITAL INVESTMENTS SERVICES PVT LTD

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS

. . . RESPONDENT(S)

65. CWP-1922-2023

JINDAL FINLEASE PVT. LTD.

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK, NEW DELHI AND ORS.

. . . RESPONDENT(S)

66. CWP-2112-2023

B.R. FOODS

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

67. CWP-1130-2023

SUMIT GARG

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

68. CWP-1506-2023

SUMAN BANSAL

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

69. CWP-1508-2023

SANJEEV KUMAR HUF THROUGH SANJEEV KUMAR KARTA

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

70. CWP-1525-2023

ASHA BANSAL

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

71. CWP-1627-2023

NEHA GOYAL

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

72. CWP-1630-2023

MAMTA ARORA

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

73. CWP-1631-2023

LUXMI DEVI

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

74. CWP-1643-2023

SANDEEP ARORA (HUF)

. . . PETITIONER(S)

V/S

CBDT AND ORS.

. . . RESPONDENT(S)

75. CWP-1734-2023

KAILASH RANI

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

76. CWP-1862-2023

SUDHIR GOYAL HUF

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

77. CWP-2206-2023

TEJA SINGH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

78. CWP-2254-2023

CHERRY WADHWA

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

79. CWP-2538-2023

GAURAV JAIN

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

80. CWP-2692-2023

ASHA JAIN

. . . PETITIONER(S)

V/S

PR. COMMISSIONER OF IT AND ORS.

. . . RESPONDENT(S)

81. CWP-2932-2023

VIJAY KUMAR

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

82. CWP-2039-2023

SATNAM SINGH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

83. CWP-12412-2023

USHA RANI

. . . PETITIONER(S)

V/S

NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

. . . RESPONDENT(S)

84. CWP-9152-2023

SURESH KUMAR

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

85. CWP-577-2023

PAWAN KUMAR

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

86. CWP-6729-2023 (O&M)

DEEPAK SONI THROUGH LEGAL HEIR SAJJAN KUMAR SONI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

87. CWP-9071-2023 (O&M)

SAHIL JAIN

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

88. CWP-8369-2023

BIMLA RANI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

89. CWP-4366-2023

MONOJ BERLIA

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER WARD-1

. . . RESPONDENT(S)

90. CWP-4580-2023

M/S SHREE HARI OM FOODS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

91. CWP-4629-2023

M/S SHREE HARI OM FOODS
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

92. CWP-4655-2023

M/S SHREE HARI OM FOODS THROUGH ITS PATNER
SH. LALIT SINGLA
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

93. CWP-4704-2023

HISAR EXIM PVT LTD
. . . PETITIONER(S)
V/S
CENTRAL BOARD OF DIRECT TAXES AND ORS.
. . . RESPONDENT(S)

94. CWP-4732-2023

SHRUTI BHAGAT
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ANR.
. . . RESPONDENT(S)

95. CWP-5229-2023

JITENDER SINGH MOR
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ANR
. . . RESPONDENT(S)

96. CWP-5469-2023

AMIT JAIN
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

97. CWP-5669-2023

NARESH ARORA
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS.
. . . RESPONDENT(S)

98. CWP-5751-2023

M/S AMIT RICE AND GENERAL MILLS
. . . PETITIONER(S)
V/S
UNION OF INDIA AND ORS

. . . RESPONDENT(S)

99. CWP-5818-2023

BIMLA DEVI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ANR.

. . . RESPONDENT(S)

100. CWP-5892-2023

M/S KBR AGRO FOODS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

101. CWP-5962-2023

SEL MANUFACTURING COMPANY LTD.

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

102. CWP-6102-2023

M/S KBR AGRO FOODS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

103. CWP-6559-2023

HARDICON LIMITED

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

104. CWP-6634-2023

AJAY BINDAL HUF

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS

. . . RESPONDENT(S)

105. CWP-9475-2023

SAROJ JAIN

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

106. CWP-9552-2023

DEVINDER SINGH AND SONS (HUF)

. . . PETITIONER(S)

V/S
INCOME TAX OFFICER, ITO WARD, LUDHIANA AND ANR.
. . . RESPONDENT(S)

107. CWP-9669-2023
R D VOHRA HUF
. . . PETITIONER(S)
V/S
CENTRAL BOARD OF DIRECT TAXES AND ORS.
. . . RESPONDENT(S)

108. CWP-10047-2023
PARVEEN JAIN
. . . PETITIONER(S)
V/S
CENTRAL BOARD OF DIRECT TAXES AND ORS.
. . . RESPONDENT(S)

109. CWP-10052-2023
SANJAY JAIN
. . . PETITIONER(S)
V/S
CENTRAL BOARD OF DIRECT TAXES AND ORS.
. . . RESPONDENT(S)

110. CWP-10418-2023
PAWAN KUMAR GOYAL HUF
. . . PETITIONER(S)
V/S
INCOME TAX OFFICER AND ANR
. . . RESPONDENT(S)

111. CWP-10511-2023
AMRIK SINGH AND SONS (HUF)
. . . PETITIONER(S)
V/S
INCOME TAX OFFICER ITO WARD 6 (1),
LUDHIANA AND ANR.
. . . RESPONDENT(S)

112. CWP-10535-2023
PAWAN KUMAR GOYAL
. . . PETITIONER(S)
V/S
INCOME TAX OFFICER AND ANR
. . . RESPONDENT(S)

113. CWP-10564-2023
ANU AGGARWAL
. . . PETITIONER(S)
V/S
INCOME TAX OFFICER ITO WARD 6 (1),
LUDHIANA AND ANR
. . . RESPONDENT(S)

114. CWP-10566-2023

SAVNEET KAUR

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER, ITO WARD 6(1), LUDHIANA AND ANR

. . . RESPONDENT(S)

115. CWP-10570-2023

SANDEEP KUMAR GOYAL

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER AND ANR

. . . RESPONDENT(S)

116. CWP-10580-2023

VANITA GOYAL

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER AND ANR

. . . RESPONDENT(S)

117. CWP-10818-2023

ADS ASSOCIATED GROUP

. . . PETITIONER(S)

V/S

ASSTT. COMMISSIONER OF INCOME TAX, GURGAON AND ORS.

. . . RESPONDENT(S)

118. CWP-10951-2023

RAKSHA GOYAL

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER AND ANR

. . . RESPONDENT(S)

119. CWP-10959-2023

BRIJESH SINGH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

120. CWP-12292-2023

AYUSH CHADHA, LEGAL HEIR BIMLA RANI (DECEASED)

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

121. CWP-12554-2023

RATESH KUMAR

. . . PETITIONER(S)

V/S

INCOME TAX OFFICER, WARD-1 (1), BATHINDA AND ANR.

. . . RESPONDENT(S)

122. CWP-11442-2023

SUMAN KANDOI

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

123. CWP-2743-2023

SURESH KUMAR

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

124. CWP-3702-2023

RAJESH KUMAR JINDAL

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

125. CWP-3468-2023

M/S JANTA RICE MILL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

126. CWP-3480-2023

M/S MANSA DEVI RICE MILLS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

127. CWP-3493-2023

M/S HARYANA RICE MILLS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

128. CWP-3496-2023

M/S HARYANA RICE MILL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

129. CWP-3514-2023

M/S MANSA DEVI RICE MILLS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

130. CWP-3526-2023

M/S HRM OVERSEAS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

131. CWP-3530-2023

M/S MANSA DEVI RICE MILLS THROUGH ITS PARTNER

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

132. CWP-3546-2023

M/S HRM OVERSEAS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

133. CWP-4430-2023

SHARDA DEVI

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

134. CWP-3805-2023

KUMAR STEEL AND ENGINEERING WORKS THROUGH
ITS PARTNER SMT PARAMJIT KAUR

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES THROUGH
SECRETARY AND ORS.

. . . RESPONDENT(S)

135. CWP-3860-2023

SATYAM JEWELLARY HOUSE

. . . PETITIONER(S)

V/S

CENTAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

136. CWP-3960-2023

DAVINDER PAL SINGH HUF

. . . PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

137. CWP-4488-2023

RAJESH GOYAL

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

138. CWP-4414-2023

M/S AMIT RICE AND GENERAL MILLS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

139. CWP-4423-2023

M/S AMIT RICE AND GENERAL MILLS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

140. CWP-4424-2023

M/S AMIT RICE AND GENERAL MILLS

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

141. CWP-4448-2023

M/S ACCENTS FOR LIVING, DEEPAK WOOLEN MILLS EXPORT THOUGH ITS PARTNER ARJUN NATH

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

142. CWP-3048-2023

LEKH RAJ

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

. . . RESPONDENT(S)

143. CWP-3068-2023

RAJESH KUMAR JAIN

. . . PETITIONER(S)

V/S

UNION OF INDIA AND ORS

. . . RESPONDENT(S)

144. CWP-3084-2023

RAJESH KUMAR JAIN HUF

... PETITIONER(S)

V/S

UNION OF INDIA AND ORS

... RESPONDENT(S)

145. CWP-3089-2023

RAJESH KUMAR JAIN

... PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

... RESPONDENT(S)

146. CWP-3091-2023

SUNITA JAIN

... PETITIONER(S)

V/S

UNION OF INDIA AND ORS

... RESPONDENT(S)

147. CWP-3446-2023

M/S JANTA RICE MILL

... PETITIONER(S)

V/S

UNION OF INDIA AND ORS.

... RESPONDENT(S)

148. CWP-4060-2023

DEEPAK KHULLAR

... PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

... RESPONDENT(S)

149. CWP-4138-2023

PANKAJ GOYAL

... PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

... RESPONDENT(S)

150. CWP-4155-2023

NAFE SINGH

... PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS

... RESPONDENT(S)

151. CWP-30089-2022

MAHABIR INDUSTRIES THROUGH
ITS PARTNER MANOJ KHURANNA

... PETITIONER(S)

V/S

CENTRAL BOARD OF DIRECT TAXES AND ORS.

. . . RESPONDENT(S)

152. CWP-7687-2024

GIAN CHAND

. . . PETITIONER(S)

V/S

NATIONAL FACELESS ASSESSMENT CENTRE DELHI AND ANR.

. . . RESPONDENT(S)

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

PRESENT: Ms. Radhika Suri, Sr. Advocate with
Mr. Abhinav Narang, Advocate,
Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate,
Mr. Yogesh Kumar Mittal, Advocate and
Mr. Sachin Bhardwaj, Advocate,
Mr. Satyam Aneja, Advocate,
Mr. Nonish Kumar, Advocate and
Mr. Shiv Charan Bhola, Advocate,
Mr. Manpreet Kanda, Advocate,
Mr. B.M. Monga, Advocate and
Mr. Rohit Kaura, Advocate,
Mr. Ved Jain, Advocate (**through V.C.**) with
Mr. Vinay Kumar, Advocate,
Mr. Nischay Kantoor, Advocate and
Ms. Soniya Dahiya, Advocate,
Mr. Sandeep Goyal, Advocate,
Mr. Umang Goyal, Advocate and
Mr. Tarang Goyal, Advocate,
Mr. Sanjeev K. Sharma, Advocate for
Mr. Deepak Aggarwal, Advocate,
Mr. Prince Goyal, Advocate,
Mr. Aman Bansal, Advocate,
Mr. Naman Jain, Advocate,
Mr. Nikhil Goyal, Advocate and
Mr. Rana Gurtej Singh, Advocate,
Mr. Suman Jain, Advocate and
Mr. Rishabh Jain, Advocate,
Ms. Kirti Ahuja, Advocate (**through V.C.**),
Mr. Alok Mittal, Advocate
who represented the petitioner(s) – assessee.

Ms. Urvashi Dhugga, Sr. Standing Counsel,
Mr. Varun Issar, Sr. Standing Counsel,
Mr. Saurabh Kapoor, Sr. Standing Counsel with
Ms. Pridhi Sandhu, Jr. Standing Counsel,
Mr. Ranvijay Singh, Sr. Standing Counsel,

Mr. Yogesh Putney, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Standing Counsel,
Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel (**through V.C.**)
who represented the respondent(s) – revenue.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. These bunch of writ petitions were tagged together solely on account of one common issue involved with regard to the validity of notices issued under Section 148 of the Income Tax Act, 1961 (for brevity, 'the Act'), and the effect of TOLA and Finance Act, 2021, bringing the new faceless regime.

2. The Supreme Court has now passed the judgment in ***Union of India vs. Rajeev Bansal (SC), 2024 INSC 754***, finalizing the aforesaid issue and putting the controversy at rest. It has made the following observations:-

> *"53. The position of law which can be derived based on the above discussion may be summarized thus: (i) Section 149(1) of the new regime is not prospective. It also applies to past assessment years; (ii) The time limit of four years is now reduced to three years for all situations. The Revenue can issue notices under Section 148 of the new regime only if three years or less have elapsed from the end of the relevant assessment year; (iii) the proviso to Section 149(1)(b) of the new regime stipulates that the Revenue can issue reassessment notices for past assessment years only if the time limit survives according to Section 149(1)(b) of the old regime, that is, six years from the end of the relevant assessment year; and (iv) all notices issued invoking the time limit under Section 149(1)(b) of the old regime will have to be dropped if the income chargeable to tax which has escaped assessment is less than Rupees fifty lakhs.*
>
> *xx xxx xx xxx*
>
> *xx xxx xx xxx*

*110. The effect of the creation of the legal fiction in **Ashish Agarwal (supra)** was that it stopped the clock of limitation with effect from the date of issuance of Section 148 notices under the old regime [which is also the date of issuance of the deemed notices]. As discussed in the preceding segments of this judgment, the period from the date of the issuance of the deemed notices till the supply of relevant information and material by the assessing officers to the assesses in terms of the directions issued by this Court in **Ashish Agarwal (supra)** has to be excluded from the computation of the period of limitation. Moreover, the period of two weeks granted to the assesses to reply to the show cause notices must also be excluded in terms of the third proviso to Section 149.*

111. The clock started ticking for the Revenue only after it received the response of the assesses to the show causes notices. After the receipt of the reply, the assessing officer had to perform the following responsibilities: (i) consider the reply of the assessee under Section 149A(c); (ii) take a decision under Section 149A(d) based on the available material and the reply of the assessee; and (iii) issue a notice under Section 148 if it was a fit case for reassessment. Once the clock started ticking, the assessing officer was required to complete these procedures within the surviving time limit. The surviving time limit, as prescribed under the Income Tax Act read with TOLA, was available to the assessing officers to issue the reassessment notices under Section 148 of the new regime.

112. Let us take the instance of a notice issued on 1 May 2021 under the old regime for a relevant assessment year. Because of the legal fiction, the deemed show cause notices will also come into effect from 1 May 2021. After accounting for all the exclusions, the assessing officer will have sixty-one days [days between 1 May 2021 and 30 June 2021] to issue a notice under Section 148 of the new regime. This time starts ticking for the assessing officer after receiving the response of the assessee. In this instance, if the assessee submits the response on 18 June 2022, the assessing officer will have sixty-one days from 18 June 2022 to issue a reassessment notice under Section 148 of the new regime. Thus, in *this illustration, the time limit for issuance of a notice under Section 148 of the new regime will end on 18 August 2022.*

xx xxx xx xxx

114. In view of the above discussion, we conclude that:

a. After 1 April 2021, the Income Tax Act has to be read along with the substituted provisions;
b. TOLA will continue to apply to the Income Tax Act after 1 April 2021 if any action or proceeding specified under the substituted provisions of the Income Tax Act falls for completion between 20 March 2020 and 31 March 2021;
c. Section 3(1) of TOLA overrides Section 149 of the Income Tax Act only to the extent of relaxing the time limit for issuance of a reassessment notice under Section 148;
d. TOLA will extend the time limit for the grant of sanction by the authority specified under Section 151. The test to determine whether TOLA will apply to Section 151 of the new regime is this: if the time limit of three years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(i) has extended time till 30 June 2021 to grant approval;
e. In the case of Section 151 of the old regime, the test is: if the time limit of four years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(2) has extended time till 31 March 2021 to grant approval;
f. The directions in ***Ashish Agarwal (supra)*** *will extend to all the ninety thousand reassessment notices issued under the old regime during the period 1 April 2021 and 30 June 2021;*
g. The time during which the show cause notices were deemed to be stayed is from the date of issuance of the deemed notice between 1 April 2021 and 30 June 2021 till the supply of relevant information and material by the assessing officers to the assesses in terms of the directions issued by this Court in Ashish Agarwal (supra), and the period of two weeks allowed to the assesses to respond to the show cause notices; and
h. The assessing officers were required to issue the reassessment notice under Section 148 of the new regime within the time limit surviving under the Income Tax Act read with TOLA. All notices issued beyond the surviving period are time barred and liable to be set aside;"

Accordingly, it observed further and disposed of as under:-

"116. The appeals filed by the Revenue are accordingly allowed. The appeals filed by the assesses will be governed by reasons discussed in this judgment."

3. In the present bunch of the petitions, counsels for the petitioners have submitted that in terms of the judgment passed by the Supreme Court, in some of the cases mentioned, notices issued to them under Section 148 of the Act, have become time barred and the proceedings required to be dropped. In some of the other cases, the proceedings would continue and the authorities can proceed, while in some other cases, the valuation being less than Rs.50,00,000/- (Rs. Fifty Lakhs), the proceedings required to be dropped as per the stand taken by the revenue before the Supreme Court.

4. The counsels appearing for the revenue submit that in each case facts will have to be examined individually.

It is their submission that the concerned Assessing Officer can be asked to decide the said issue in terms of the observations of the Supreme Court and drop the proceedings where they fall beyond limitation, or are below the value of Rs.50.00 lakhs.

5. The learned Senior counsel, Ms. Radhika Suri, appearing for few of the petitioners, however, submits that the respondents – revenue should be directed to file their affidavit regarding the position of each and every individual assessee in the various writ petitions with reference to the judgment of the Supreme Court.

6. We accordingly direct the revenue to examine each and every case relating to the deemed notices issued under Section 148 of the Act, in light of the observations made by the Supreme Court in ***Rajeev Bansal's case (supra)*** and reach to a conclusion, as to whether the proceedings would fall within the limitation or have become time barred in terms of sub-para F, G & H of paragraph No.114 (supra).

7. While examining the cases, the example as mentioned by the Apex Court in its judgment in ***Rajeev Bansal's case (supra)*** in paragraph No.112 and observations made in paragraph Nos.110 and 111, shall also be taken into consideration. Cases, which fall less than the value of Rs.50,00,000/- would have to be dropped keeping in view the stand taken by the revenue before the Apex Court, as observed in paragraph No.53.

8. The aforesaid exercise shall be conducted by the concerned competent Officer of the Department expeditiously, preferably, within a period of two months without any further delay. The decision shall be conveyed to the assessee in terms of the faceless regime by the concerned Officer keeping in view the provision of Section 144-B of the Act.

If any of the petitioner/assessee is still aggrieved of the order passed, remedy in terms of the provision of the Act can be availed by him.

With the aforementioned observations, the writ petitions are disposed of.

Pending misc. application(s), if any, also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 19, 2024
J.Ram

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No