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

\+ W.P.(C) 5423/2024 & CM APPL. 22405/2024 (Stay)

SONAM GARG ..... Petitioner

Through: Ms. Surbhi Chandra, Adv.

versus

INCOME TAX OFFICER WARD 34(1) DELHI & ORS. ..... Respondents

Through: Mr. Prashant Meharchandani, SSC along with Mr. Akshat Singh, JSC, Ms. Ritika Vohra and Mr. Utkarsh Kandpal, Advs.
Mr. Prajesh Vikram Srivastava, SPC for UOI.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **03.05.2024**

1. We had on 16 April 2024 noticed the controversy which stood raised in the writ petition. That order is extracted hereinbelow: -

> "1. We take note of the challenge which stands raised to the re-initiation of action under Section 148 of the Income Tax Act, 1961 ["Act"].
>
> 2. Learned counsels have drawn our attention to the judgment rendered inter partes on the earlier occasion and where following the principles laid down in Twylight Infrastructure (P) Ltd. v. CIT [2024 SCC OnLine Del 330] the notices had come to be quashed.
>
> 3. The reassessment action under Section 148 of the Act is assailed on the ground that since it pertains to Assessment Year 2016- 17, proceedings for reassessment could not have been re-initiated after 31 March 2020. It is additionally brought to our attention that the alleged income which is stated to have escaped assessment is below INR 50 lakhs.

4. It is in the aforesaid backdrop that learned counsel for the petitioner also and additionally relies upon the decision of Ganesh Dass Khanna vs. Income Tax Officer & Anr. [2023 SCC OnLine Del 7286].

5. In view of the aforesaid, let Mr. Meharchandani, learned counsel representing the respondents, obtain instructions.

6. Let the petition be called again on 03.05.2024."

2. Mr. Meharchandani, learned counsel on instructions apprises the Court that the challenge would sustain bearing in mind the judgment rendered by the Court in **Ganesh Dass Khanna vs. Income Tax Officer & Anr.** [2023 SCC OnLine Del 7286].

3. In view of the aforesaid and in light of the undisputed position which emerges, we allow the instant writ petition and quash the impugned notice dated 31 March 2024 under Section 148A(b) of the Income Tax Act, 1961.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 03, 2024/ RW