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

\+ W.P.(C) 16627/2022

M/S ALLIED GLASSES PVT. LTD .....Petitioner

Through: None.

versus

ASSISTANT COMMISSIONER OF INCOME TAX 1(1) & ORS. .....Respondents

Through: Mr. Debesh Panda, Sr. Standing Counsel, Mr. Vikramaditya Singh and Ms. Zehra Khan, JSCs and Ms. Ruchir Joshi, Advocate for ITD.
Mr. Kavindra Gill, Sr.P.C. for UOI/R-2.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **09.01.2025**

1. Although Mr. Panda, learned counsel for the respondent is present, none has appeared for the writ petitioner when the matter was called.

2. We take note of the challenge which stands raised in the writ petition and which is to the reassessment action as initiated by the respondents under Section 148 of the Income Tax Act, 1961 dated 25 June 2021 and pertaining to Assessment Year 2013-14.

3. The principal ground of challenge which was addressed in the writ petition was of the reassessment action being barred by time. That issue clearly does not survive any longer in light of the authoritative

pronouncement rendered by the Supreme Court in **Union of India and others v. Rajeev Bansal (and other appeals)** [2024 SCC OnLine SC 2693].

4. The Supreme Court in *Rajeev Bansal* has clearly held that the provisions of Section 3 of Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 would apply and the time frame for initiation and completion of reassessment action would have to be in consonance thereof.

5. In view of the aforesaid and since the period for initiation of reassessment would fall within the broad period of 20 March 2020 and 30 June 2021, we find no merit in the challenge which stands raised on this score.

6. Insofar as the other contentions are concerned, those clearly pertain to the merits of the reopening and the material on the basis of which the Assessing Officer came to form the opinion that income exigible to tax had escaped assessment. Those are issues which can always be examined in the course of reassessment.

7. Accordingly, and for all the aforesaid reasons, we dismiss the instant writ petition. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 09, 2025/*akc*