215-8

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.12715 of 2023
Date of Decision: 21.08.2025

Kaithal Solvent Private Limited

…..Petitioner.

Versus

National Faceless Assessment Centre (NAFAC), Delhi and another

.....Respondents.

CORAM: ***HON'BLE MRS. JUSTICE LISA GILL***
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

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Present:- Mr. B.M. Monga, Advocate for the petitioner.

Ms. Gauri Neo Rampal, Advocate (through V.C.) for Mr. V. Vedika Rao, Advocate for respondent-Income Tax Department.

LISA GILL, J.(Oral)

1. Prayer in this writ petition is for setting aside impugned order dated 15.05.2023, Annexure P-16, under Section 147 read with Section 144B of the Income Tax Act, 1961 (for short 'IT Act'), notice of demand under Section 156 and notice under Section 271(1)(c) of IT Act dated 15.05.2023, Annexure P-17 for Assessment Year 2015-16 passed by respondents-Income Tax Department.

2. Learned counsel for petitioner submits that the matter is squarely covered in favour of petitioner in view of judgment of Hon'ble the Supreme Court in ***Union of India Vs. Rajeev Bansal, (2024) 167 Taxmann.com 70 (SC)***, wherein the revenue had conceded that for assessment year 2015-16, all

notices issued on or after 01.04.2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 (for short 'TOLA').

3. Learned counsel for respondents-Income Tax Department submits that impugned notices under IT Act in the present case have indeed been issued beyond the time limit surviving under IT Act read with TOLA and the matter is covered in favour of petitioner in view of judgment of Hon'ble the Supreme Court in the case of ***Rajeev Bansal (supra)***.

4. Keeping in view the specific stand of respondents-Income Tax Department, impugned order dated 15.05.2023 (Annexure P-16) and notices dated 15.05.2023 (Annexure P-17) are set-aside.

5. Writ petition is accordingly allowed.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

August 21, 2025
Yag Dutt

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