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

\+ W.P.(C) 531/2023

LAVEESH BHANDARI .....Petitioner

Through: Mr. Ved Jain, Mr. Nischay Kantoon and Ms. Soniya, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 28(1), DELHI & ORS. .....Respondents

Through: Mr. Abhishek Maratha, SSC, Mr. Apoorv Agarwal, JSC, Mr. Parth Semwal, JSC with Mr.Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskan Goel, Mr. Himanshu Gaur and Mr. Kamakshay Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **07.01.2025**

1. Having heard learned counsels for parties, we are of the considered opinion that the challenge raised herein will be liable to be answered bearing in mind the order passed by a Division Bench of this Court in **Pratishtha Garg v. Assistant Commissioner of Income Tax Central Circle 25 Delhi**[1].

2. For the purposes of disposal of the instant writ petition, we take note of the challenge which stood raised to the reassessment action pertaining to **Assessment Year**[2] 2015-16. It becomes relevant to note

[1] W.P.(C) 16878/2024 dated 19 December 2024
[2] A.Y.

that before the Supreme Court in **Union of India v. Rajeev Bansal (and other appeals)**[3], the respondents herein had conceded to the position that insofar as A.Y. 2015-16 is concerned, notices issued on or after 01 April 2021 would have to be dropped as they would not fall within the protective umbrella of the **Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020**[4].

3. We note that while dealing with the aforesaid, the Division Bench of this Court in *Pratishtha Garg* had held as follows: -

> "1. The petitioner has filed the present petition, *inter alia*, praying as under:
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> > "*A. Issue a writ in the nature of Certiorari to quash the impugned notice dated 22.06.2021 issued under section 148 of the Act; and the consequential notice 25.05.2022 issued under section 148A(b) of the Act; the impugned order dated 19.07.2022 passed under section 148A(d) of the Act and the impugned notice dated 19.07.2022 issued under section 148 of the Act in the case of the petitioner for AY 2015-16;*
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> > *B. Issue a writ in the nature of Certiorari to quash the impugned notice dated 14.08.2024 issued under section 148A(b) of the Act; the impugned order 44 W.P.(C)-16878/2024 dated 31.08.2024 passed under section 148A(d) of the Act in the case of the Petitioner for AY 2015-16;*
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> > *C. Issue a writ in the nature of Prohibition to restrain the Respondent from giving effect to/proceeding further pursuant to the impugned notice dated 19.07.2022 for AY 2015-16;*
> >
> > *D. Issue any other Writ, order, or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case; and*
> >
> > *E. To allow the writ petition with cost in favor of the Petitioner and against the Respondent*"
>
> 2. Learned counsel for the Revenue fairly states that the prayers made by the petitioner are required to be allowed as the same are covered by the concession made by the Revenue before the Supreme Court in ***Union of India and Others vs. Rajeev Bansal*****:**

[3] 2024 SCC OnLine SC 2693
[4] TOLA

<u>***2024 SCC OnLine SC 2693, 2024 INSC 754***, as recorded in paragraph 19(f) of the said decision</u>. He also submits that the Coordinate Bench of this Court had, after noting the aforesaid concession, allowed a similar petition - ***Ibibo Group Pvt. Ltd. vs. Assistant Commissioner of Income Tax Circle: W.P.(C) 17639/2022 by order dated 13.12.2024***.

3. It is relevant to note paragraph 19 (e) and (f) of the decision of the Supreme Court in *Union of India and Others vs. Rajeev Bansal; 2024 SCC OnLine SC 2693*. The same are set out as under:

> "*(e) The Finance Act, 2021 (2021) ((2021) 432 ITR (Stat) 52) substituted the fold regime for reassessment with a new regime. The first provisio to section 149 does not expressly bar the application of Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, Section 3 of the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 applies to the entire Income-tax Act, including sections 149 and 151 of the new regime. Once the first proviso to section 149(1)(b) is read with Taxation and other Laws (Relxation and Amendment of Certain Provisions) Act, 2020, then all the notices issued between April 1, 2021 and June 30, 2021 pertaining to the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017, and 2017-2018 will be within the period of limitation as explained in the tabulation below:*

Assessment Year	Within Years	Expiry of Limitation read with TOLA for (2) (3)	Within Six Years (4)	Expiry of Limitation read with TOLA for (4) (5)
2013-2014	31.03.2017	TOLA not applicable	31.03.2020	30.06.2021
2014-2015	31.03.2018	TOLA not applicable	31.03.2021	30.06.2021
2015-2016	31.03.2019	TOLA not applicable	31.03.2022	TOLA not applicable
2016-2017	31.03.2020	TOLA not applicable	31.03.2023	TOLA not applicable
2017-2018	31.03.2021	TOLA not applicable	31.03.2024	TOLA not applicable

> *(f) <u>The Revenue concedes that for the assessment year 2015- 2016, all notices issued on or after April 1, 2021 will have to be dropped as they will not fall for completion</u>*

> *during the period prescribed under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020*"
>
> 4. In view of the aforesaid, the impugned order dated 19.07.2022 issued under Section 148(A)(d) of the Income Tax Act,1961 (hereafter *the Act*) as well as the notice dated 19.07.2022 issued under Section 148 of the Act in respect of AY 2015-16 are liable to be set aside. It is so directed.
>
> 5. The petition is allowed in the aforesaid terms.
>
> 6. Pending application also stands disposed of."

4. The position which obtains in the present writ petition is identical to that which prevailed in *Pratishtha Garg* as extracted hereinabove. This position is also conceded to by learned counsel for the respondent.

5. Accordingly, and for reasons aforenoted, we allow the instant writ petition and quash the impugned notice dated 28 June 2021 issued under Section 148A(b) of the **Income Tax Act, 1961**[5], the subsequent impugned notice dated 25 May 2022 issued under Section 148A(b) pursuant to the decision of the Supreme Court in **Union of India and Others v. Ashish Agarwal**[6], the impugned order dated 29 July 2022 passed under Section 148A(d) and the consequent initiation of reassessment in terms of the notice issued under Section 148 dated 29 July 2022, all pertaining to A.Y. 2015-16.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

JANUARY 07, 2025/gunn

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[5] Act

[6] (2023) 1 SCC 617