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

\+ W.P.(C) 1238/2023

VA PROPERTIES PRIVATE LIMITED .....Petitioner

Through: Mr. Karanjot Singh Khurana, Mr. Dewang Singh, Advs.

versus

INCOME TAX OFFICER WARD 26 1 NEW DELHI & ANR. .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Mr. Pratyursh Gupta, Mr. Aditi Sabharwal, Advs.

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

O R D E R

% 05.03.2025

1. The instant writ petition had been preferred assailing the reassessment action initiated by the respondent pertaining to Assessment Year [‘**AY**’] 2014-15. We take note of the principal challenge which now remains and pertains to the issue of surviving period.

2. The petitioner, in order to buttress its claim of the proceedings being time barred, has placed for our consideration the following chart:-

“S. No.	**Particulars**	**Date**	**SC Paras**	**Annexure**
1.	Assessment year	2014-15		
2.	Period of limitation u/s 149	6 years		

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3.	Original period of limitation u/s 149	31.03.2021		
4.	Extended period of limitation as per IT Act read with TOLA	30.06.2021	Para 65-69	
5.	Sanction to be obtained u/s 151 till 30.06.2021 (within 6 years)	PCIT		Annexure P-5 (page 79 of WP)
6.	Date of original notice u/s 148-Deemed SCN u/s 148A(b)	30.06.2021		Annexure P-5 (page 79 of WP)
7.	Time surviving from date of issuance of deemed SCN till expiry of period extended by TOLA (i.e. 30.06.2021 to 30.06.2021)	1 day	Para 109-113	
8.	Period of deemed stay to be excluded as per 3rd proviso to Section 149 (**date of original 148 notice till date allowed to file reply**)	30.06.2021 to 09.06.2022	Para 105-107	Annexure-P1 (Page 35 of WP) (**Notice issued on 26.05.2022 allowing time till 09.06.2022 to file reply**)
9.	Last date for issuing notice u/s 148-09.06.2022+1 day+7 days=17.06.2022 [*As per sixth proviso to section 149, since period available (i.e. 1 day) is less than 7 days, 7 days added to compute period of limitation]*	17.06.2022		
10.	Actual date of issuance of notice u/s 148	25.07.2022		Annexure P-3 (page 48 of WP)
Applying SC judgment in Rajeev Bansal, notice issued u/s 148 is barred by limitation"				

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3. We take note of the fact that an Assessment Order dated 31 May 2023 has been passed during the pendency of the present Writ Petition, and an appeal has been preferred before the **Commissioner of Income Tax (Appeals)** [‘**CIT(A)**’] challenging the same. The question of surviving period would then have to be necessarily examined by the CIT(A) bearing in mind the judgment of the Supreme Court in **Union of India v. Rajeev Bansal** [2024 SCC OnLine SC 2693] as well as of this Court in **Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer & Anr.** [2025 SCC OnLine Del 481].

4. Dealing with identical issues, we had disposed of a batch of writ petitions by our judgment rendered in **Kanwaljeet Kaur vs. Commissioner of Income Tax** [2025 SCC OnLine Del 605] in the following terms:

> **“27.** We accordingly dispose of this batch of writ petitions by directing the concerned AOs to evaluate the individual SCNs' under Section 148 of the Act bearing in mind our judgments in *T.K.S. Builders, Abhinav Jindal and Naveen Kumar Gupta*. These decisions have conclusively settled issues pertaining to the accordal of sanction under Section 151 as well as the authority of the jurisdictional AO to commence and undertake reassessment. Those decisions also lay at rest the challenge which the writ petitioners had raised that an AO is bound to adhere to the procedure prescribed by Section 153C in cases emanating from a search.
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> **28.** A similar exercise would have to be undertaken to examine the issue of surviving period in respect of each individual noticee under Section 148 and which would necessarily be guided by the judgments of *Rajeev Bansal and Ram Balram*.
>
> **29.** The concerned AOs shall consequently pass a reasoned and speaking order dealing with the impact of the judgments referred to above upon the impugned reassessment notices and in the manner indicated in paras 27 and 28 of this order. That decision shall thus render a finding on whether the impugned reassessment notices would survive or be liable to be recalled. It shall be open to the writ petitioners to assail any adverse orders that may come to be passed pursuant to the above in accordance with law.”

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5. Consequently, and in light of the above, we dispose of the writ petition, directing the CIT(A) to decide on the issue in terms of the directions provided in paragraphs 27 to 29 of *Kanwaljeet Kaur*.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 05, 2025/neha

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