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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 1039/2025, CM APPL. 5137/2025 & CM APPL. 5138/2025**

AVINASH KUMAR

.....Petitioner

Through: Mr. Ujjwal Jain, M.A. Ansari and Mr.
Vinod Kumar, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 28, DELHI & ANR**

.....Respondents

Through: Mr. Anurag Ojha, SSC with Ms.
Hemlata Rawat and Mr. V.K.
Saksena, JSCs.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER
04.02.2025

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1. The petitioner has filed the present petition, *inter alia*, impugning a notice dated 02.04.2024 (hereafter *the impugned notice*) issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) for the assessment year (AY) 2015-16.
2. The petitioner also impugns the notice issued under Section 148A(b) of the Act, and the order passed under Section 148A(d) of the Act prior to the issuance of the impugned notice.
3. The learned counsel appearing for the petitioner submits that the issue stands covered by the decision of this Court in *Manju Somani v. Income Tax Officer Ward-70(1) & Ors: Neutral Citation: 2024:DHC:5411-DB*.



4. Learned counsel also referred to the decision of the Supreme Court in ***Union of India & Others v. Rajeev Bansal : 2024 SCC OnLine SC 2693*** and drew the attention of this Court to the following passages from the said judgment:

“46. The ingredients of the proviso could be broken down for analysis as follows: (i) no notice under Section 148 of the new regime can be issued at any time for an assessment year beginning on or before 1 April 2021; (ii) if it is barred at the time when the notice is sought to be issued because of the “time limits specified under the provisions of” 149(1)(b) of the old regime. Thus, a notice could be issued under Section 148 of the new regime for assessment year 2021-2022 and before only if the time limit for issuance of such notice continued to exist under Section 149(1)(b) of the old regime.

49. The first proviso to Section 149(1)(b) requires the determination of whether the time limit prescribed under Section 149(1)(b) of the old regime continues to exist for the assessment year 2021-2022 and before. Resultantly, a notice under Section 148 of the new regime cannot be issued if the period of six years from the end of the relevant assessment year has expired at the time of issuance of the notice. This also ensures that the new time limit of ten years prescribed under Section 149(1)(b) of the new regime applies prospectively. For example, for the assessment year 2012-2013, the ten year period would have expired on 31 March 2023, while the six year period expired on 31 March 2019. Without the proviso to Section 149(1)(b) of the new regime, the Revenue could have had the power to reopen assessments for the year 2012-2013 if the escaped assessment amounted to Rupees fifty lakhs or more. The



proviso limits the retrospective operation of Section 149(1)(b) to protect the interests of the assesses.”

5. In the present case, the period of six years from the end of the relevant (AY) 2015-16 expired on 31.03.2022. The impugned notice has been issued thereafter, and the same is thus barred by limitation.
6. The learned counsel for the respondent concurs with the aforesaid view.
7. In view of the above, the impugned notice is set aside.
8. The petition is allowed in the aforesaid terms. Pending applications also stand disposed of.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

FEBRUARY 4, 2025

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