$~30

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

\+ W.P.(C) 1752/2023

SHREE AGGARSAIN NORTH EX WELFARE SOCIETY .....Petitioner

Through: Mr. Ruchesh Sinha and Ms. Monalisa Maity, Advs.

versus

ITO, WARD EXEMPTION 2(1), DELHI & ANR. .....Respondents

Through: Mr. Abhishek Maratha, SSC with Mr. Apoorv Agarwal and Mr. Parth Samwal, JSCs and Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh, Ms. Sweta Mandal, Ms. Muskan Goel and Mr. Nishcay Purohit, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE ANISH DAYAL

O R D E R

% **28.08.2025**

1. This petition has been filed by the petitioner with the following prayers:

> *"a) That this Hon'ble High Court be pleased to quash the impugned notice dated 27.05.2022 issued U/s 148A(b) of the Income Tax Act, 1961 to the Petitioner for the A.Y. 2015- 16;*
> *b) That this Hon'ble High Court be pleased to quash the impugned order dated 29.07.2022 passed U/s 148A(d) for the A.Y. 2015-16 wherein the objections against the reassessment proceedings have been disposed-off and the consequent notice dated 29.07.2022 issued U/s 148 of the Income Tax Act, 1961 against the Petitioner for the A.Y. 2015-16;*
> *c) That this Hon'ble High Court be pleased to pass a writ of and/or order and/or direction in the nature of prohibition commanding Respondents to forebear from giving effect to and/or taking any step whatsoever pursuant to and/or in furtherance of the said purported notice under section 148 of*

the Income Tax Act 1961 and/or in any proceedings initiated thereunder for the A.Y 2015-16;
d) That this Hon'ble High Court in the given facts and circumstances of the case, if deemed appropriate may grant the cost of the present proceedings to the Petitioner"

2. The petition pertains to Assessment Year 2015-16. The order under Section 148A(d) of the Income Tax Act, 1961 was passed on 29.07.2022 and notice under Section 148 was also issued on the same day.

3. The submission of learned counsel for the petitioner is that the issue raised in the present petition is covered by the judgment of the Supreme Court in ***Union of India v. Rajeev Bansal: 2024 SCC OnLine SC 2693,*** as followed by this Court in ***Makemytrip India Pvt. Ltd. v. Deputy Commissioner of Income Tax Circle 16 (1) Delhi & Anr.: Neutral Citation No.: 2025:DHC:1892-DB,*** in as much as the proceedings being beyond the period of limitation as prescribed under Section 149 of the Act**,** the prayers are liable to be granted.

4. The learned counsel for the respondent has not shown to us anything contrary to what has been held in ***Union of India v. Rajeev Bansal*** (Supra) followed by this Court in paragraph 8 of ***Makemytrip India Pvt. Ltd. v. Deputy Commissioner of Income Tax*** (Supra).

5. In ***Makemytrip India Pvt. Ltd. v. Deputy Commissioner of Income Tax*** (Supra), specifically paragraph 8, this court has said as under :

> *"8. In a subsequent decision in Union of India and Others v. Rajeev Bansal: 2024 INSC 754, the Supreme Court considered the manner of applicability of the provisions of Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 [TOLA]. During the said proceedings it was conceded on behalf of the Revenue that TOLA was not applicable for reopening the assessments for AY 2015-16. The said concession was recorded in paragraph 19(f) of the said*

decision. Paragraphs 19 (e) and 19(f) of the said decision are relevant and are set out below: -

"(e) The Finance Act 2021 substituted the old regime for re-assessment with a new regime. The first proviso to Section 149 does not expressly bar the application of TOLA. Section 3 of the TOLA 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 TOLA, then all the notices issued between 1 April 2021 and 30 June 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 (1)	***Within3 Years (2)***	***Expiry 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*	*30.06.2021*	*31.03.2023*	*TOLA not applicable*
2017-2018	*31.03.2021*	*30.06.2021*	*31.03.2024*	*TOLA not applicable*

(f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under the TOLA.

9. Following the aforesaid concession, this court in ***Ibibo Group Private Limited v Assistant Commissioner of Income Tax Circle 10-1, & Anr.****: W.P.(C) 17639/2022 decided on 13.12.2024 allowed the petition challenging a similar notice for AY 2015-16 which was issued beyond the period of limitation as concededly TOLA was not applicable. Similar orders has also been passed by other courts as well.*

10. In ***The Income Tax Officer Ward 1(2) Jaipur v R.K. Build Creations Pvt Ltd****: Special Leave Petition (Civil) Diary No. 59625/2024 the Supreme Court dismissed the SLP arising from a similar decision rendered by the Hon'ble* Rajasthan High

Court in DBC WPNo.14414/2022.The said order is set out below: -

"Delay condoned.

Having regard to the concession made by the petitioner-Department in the case of Union of India vs. Rajeev Bansal, Civil Appeal no.8629 of 2024on03.10.2024(2024SCCONLINE754),

this Special Leave Petition would not survive for further consideration.

Hence, the Special Leave Petition is dismissed. Pending application(s), if any, shall stand disposed of."

11. In the present case the impugned notice was issued on 27.07.2022, which was admittedly beyond the period of limitation as prescribed under Section 149(1) of the Act. Since TOLA was not applicable in respect of the said notices under Section 148 of the Act for AY 2015-16 as conceded by the Revenue in the case of ***Union of India v. Rajeev Bansal: 2024 INSC754*** *(supra), the impugned notice is liable to be set aside.*

12. Accordingly, the impugned notice and proceedings emanating from the said notice are set aside.

13. The petition is allowed in therefore said terms."

6. Accordingly this petition is allowed. The prayers as sought by the petitioner, are granted.

7. The notice dated 27.05.2022 under Section 148A(b), order dated 29.07.2022 passed under Section 148A(d) and also notice dated 29.07.2022 under Section 148, are quashed.

8. The Writ Petition is disposed of.

V. KAMESWAR RAO, J

ANISH DAYAL, J

AUGUST 28, 2025/*ss*