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

\+ W.P.(C) 2151/2023 CM APPL. 8118/2023

MLB MEDICARE PRIVATE LIMITED .....Petitioner

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

versus

ITO WARD 17(1), NEW DELHI & ANR. .....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh, Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 17.10.2025

1. The present petition has been filed with the following prayers :

> *"a) That this Hon'ble High Court be pleased to quash the impugned notice dated 19.05.2022 issued U/s 148A(b) of the Income Tax Act, 1961 to the Petitioner for the A.Y. 2014- 15;*
> *b) That this Hon'ble High Court be pleased to quash the impugned order dated 28.7.2022 passed U/s 148A(d) for the A.Y. 2014-15 wherein the objections against the reassessment proceedings have been disposed-off and the consequent notice dated 28.7.2022 issued U/s 148 of the Income Tax Act, 1961 against the Petitioner for the A.Y. 2014-15;*
> *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 2014-15"*

2. The submission of Mr. Ruchesh Sinha, learned counsel for petitioner is that the issue is covered by the judgment of Hon'ble Supreme Court in the case of ***Union of India and Ors. v. Rajeev Bansal: 2024 INSC 754*** and of this Court in the case of ***Ram Balram Buildhome Pvt. Ltd v. Income Tax***

Officer and Anr.: NC : 2025:DHC:547-DB.

3. The learned counsel for the respondent has not contested the submission made by Mr. Sinha. In fact, Mr. Sinha has placed before us a chart giving relevant timelines for issuing notices under Section 148 of the Income Tax Act, 1961 (the Act) in view of the ratio laid down by the Supreme Court in the case of ***Union of India and Ors. v. Rajeev Bansal*** (Supra) in the following manner :

S. No.	***Description of Event***	***Date***
1.	*Date of issuing the original notice U/s 148 (Annexure-3)*	*30.06.2021*
2.	*Date of issuing the notice U/s 148A(b) (Annexure-6)*	*23.05.2022*
3.	*Date of actually filing the reply to the notice U/s 148A(b)*	*03.06.2022*
4.	*Last date of issuing the notice U/s 148 in pursuance to the directions given by the Hon'ble Supreme Court in the case of Ashish Aggarwal* *First date: the surviving time left for issuance of notice as per the old regime i.e. from 1st April, 2021 to 30th June, 2021.* *Second date: Maximum time as per third proviso to section 149 i.e. a period of seven days Whichever is higher*	 *1 day* *7 days*
5.	*Last date of issuing the 148 notice of the second round (considering the higher of the two periods from 03.06.2022 plus 7 days)*	*10.06.2022*
6.	*Date of issuing the 148 notice in*	*28.07.2022*

	the present case (Annexure-1) Result time barred.	

4. Mr. Sinha has also placed before us the judgment rendered by this Court in the case of ***Pace Industries Private Limited v. The Income Tax Officer, Ward 19(3) and Ors.*** decided on 12.08.2025 wherein we have stated the following:

> *"2. Mr. Ajay Vohra, learned senior counsel for the petitioner, would submit that in view of the settled position of law by the Hon'ble Supreme Court in the case of Union of India and Ors. v. Rajeev Bansal: 2024 INSC 754 and by this Court in Ram Balram Buildhome Pvt. Ltd. v. Income Tax Officer and Anr.: Neutral Citation No.: 2025:DHC:547-DB and also by the High Court of Madhya Pradesh in the case of Sandeep Singh Saluja vs. Income Tax Department and ors. Neutral Citation NO. 2025:MPHCIND:19495 and also in view of the factual position which emerges in the petition, the impugned notice dated 29.06.2021 passed under section 148 of the Income Tax Act, 1961, letter dated 20.05.2022; order dated 23.07.2022 passed under section 148A(d) and notice dated 23.07.2022 issued under section 148 of the Income Tax Act, 1961 in the case of the petitioner for the assessment years 2014-15 are liable to be set aside.*
> *3. The submission of Mr. Puneet Rai, appearing for the respondents, is that appropriate shall be that the matter be sent back to the Assessing Officer to enable him to apply his mind on the facts which arises for consideration in this petition and also keeping in view the position of law and to pass appropriate orders.*
> *4. In fact, our attention has been drawn to the order passed by the Hon'ble Supreme Court in the case of Dy. Commissioner of Income Tax vs. Reliance Industries Ltd., SLP (Diary no. 56889/2024) decided on 24.02.2025 wherein a similar procedure has been adopted/ directed.*
> *5. If that be so, this petition stands disposed of by directing the petitioner to submit the chart as has been filed by the petitioner in the Court today, before the Assessing Officer on the date and time fixed by the Assessing officer to be communicated to the petitioner herein.*
> *6. The Assessing Officer shall give a hearing to the petitioner and thereafter pass appropriate orders within four weeks as an outer*

limit.

7. The petition along with the pending application, if any, is disposed of."

5. At this stage, we may state that our attention has been drawn to a judgment of Supreme Court in ***Dy. Commissioner of Income Tax v. Reliance Industries Ltd., SLP (Diary no. 56889/2024)*** decided on 24.02.2025 wherein the matter has been remanded back to the Assessing Officer to enable him to apply his mind on the facts which arose for consideration in that petition and keeping in view the position of law to pass appropriate orders.

6. The same directions shall be read in this petition as well, that is, the matter is remanded back to the AO to pass appropriate orders keeping in view, the timelines given in the chart and the position of law noted above.

7. We make it clear that the Assessing Officer shall give a hearing to the petitioner and thereafter pass the order within four weeks as an outer limit.

8. Liberty is granted to the petitioner to submit the same chart which has been filed by Mr. Sinha today before us, to the Assessing Officer for his consideration.

9. The petition along with the pending application is disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 17, 2025

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